FISCAL YEAR 2023 BUDGET INSTRUCTIONS

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FISCAL YEAR 2023 BUDGET INSTRUCTIONS

FISCAL YEAR 2023 BUDGET DUE DATES

September 1, 2021

- Leasing information submitted electronically to FMDC (lynne.kempker@oa.mo.gov).
- Cabinet IT Governance Council approved new IT requests submitted electronically to ITSD (tara.dampf@oa.mo.gov) and your assigned Budget & Planning (B&P) analyst.

September 15, 2021

- Capital Improvement information provided to FMDC.

October 1, 2021

- Paper copies of Department FY 2023 Budget Request Book submitted to B&P, House, and Senate.
- PDF, searchable and bookmarked, electronic copy of the budget book submitted to B&P via the shared network folder - \\oaadminfiles\OAFILE\Department Budgets or emailed to Pamela.McQuary@oa.mo.gov. If the link does not work for you, contact Pamela McQuary and she will assist in granting you access to the folder.
- Any Fiscal Year 2022 Supplemental requests should be submitted as part of the Department Budget Request Book. Also submit electronic copies to your assigned B&P analyst or via the shared network file.
- Tax Credit Analysis Forms submitted electronically to B&P (Kim Miller – kim.miller@oa.mo.gov) or via the shared network file.
- Comprehensive list of Flexibility Requests submitted electronically to your assigned B&P analyst or via the shared network file.
- Vehicle Request Form submitted electronically to your assigned B&P analyst or via the shared network file and to Adam Wankum, the Statewide Fleet Manager (Adam.Wankum@oa.mo.gov).
- Department organizational chart submitted electronically to your assigned B&P analyst or via the shared network drive.

October 15, 2020

- Fund Financial Summary Forms and the General Assembly Fund Financial Summary Information Form submitted electronically to your assigned B&P analyst or via the shared network file. B&P will submit a comprehensive set of these forms to the General Assembly Appropriations and Oversight staff.

Two weeks after Governor Recommendations are announced

- Fund Financial Summary forms updated with Governor Recommendations are due to B&P and the General Assembly. Submit copies of the FFS Forms as well as the General Assembly FFS Information Form electronically to B&P, and B&P will submit a comprehensive set to the General Assembly Appropriations and Oversight staff and to OA Accounting (OAACFR@oa.mo.gov).

Prior to the first legislative budget hearing

- Department Request Budget Books updated with Governor Recommendations are submitted to B&P, House, and Senate. A PDF, searchable and bookmarked, electronic copy should also be submitted to B&P via the shared network folder - \\oaadminfiles\OAFILE\Department Budgets – or emailed to Pamela.McQuary@oa.mo.gov. **Both the hard copy and electronic copy must be submitted 24 hours prior to the first budget hearing for each department.**

January 31, 2022

- A PDF copy of each individual Program Description Form and an Excel listing of Program Description Forms should be submitted to ITSD via the shared network folder - \\Oaadminfiles\oafile\BudgetPDFs. If the link does not work for you, contact Renee.Wright@oa.mo.gov and she will assist in granting you access to the folder.
- Updated Tax Credit Analysis Forms should be submitted electronically to B&P (Kim Miller – kim.miller@oa.mo.gov) or via the shared network file. B&P will send the forms to House and Senate Appropriations and Oversight staff. This due date allows time for departments to include 2nd quarter data on the forms.

NOTE: Any submissions to Budget and Planning should be sent to the State Capitol, RM 124.

BUDGET BOOKS

DISTRIBUTION:
Department Request Submission:
- Budget and Planning—3 paper copies and a PDF, searchable and bookmarked version saved to the shared network folder or emailed to Pamela.McQuary@oa.mo.gov
- House Appropriations—10 paper copies
- Senate Appropriations—3 paper copies

Governor's Recommendation Submission:
- Budget and Planning—3 tabbed, paper copies and a PDF, searchable and bookmarked version saved to the shared network folder or emailed to Pamela.McQuary@oa.mo.gov
- House Appropriations—35 tabbed, paper copies
- Senate Appropriations—18 tabbed, paper copies

BUDGET BOOK SUBMISSION FORMAT:
- 8 ½ x 11 paper, double-sided.
- The October 1 budget book submission does not need covers, dividers, or binding but should be three-hole punched.
- The Governor's Recommendation budget book submission should be in bound format.
- The October and Governor Recommendation submissions should also include a web-ready, searchable, bookmarked PDF version.

BUDGET BOOK ORDER:
1. Transmittal letter (Optional) – This is a letter presenting the budget to the Governor.
2. Table of Contents (See below for format.)

   Overview Information
3. Department Overview Paragraph – Briefly describe the key functions of the department.
4. Department Placemat – Include a copy of the department's strategic placemat.
5. Any other significant overview information departments would like to communicate.
6. State Auditor's Reports, Legislative Oversight Evaluations, and Federal Audits/Reviews
7. Missouri Sunset Act Report – List any programs subject to the Missouri Sunset Act.

   Department-wide requests – This section should include a consolidated request form for items which are department-wide and those that cross budgeting units such as pay plan, replacement vehicles, fuel cost increase and overtime. (Not all departments will have department-wide requests.)

8. Department-wide New Decision Item Form #1
9. Department-wide Decision Item Detail Reports (BRASS Report 10) for all budgeting units
10. Department-wide New Decision Item Form #2
11. Department-wide Decision Item Detail Reports (BRASS Report 10) for all budgeting units
    REPEAT AS NECESSARY FOR ALL DEPARTMENT-WIDE NEW DECISION ITEMS.

    Core and New Decision Item Requests
12. Core Decision Item Form
13. BRASS Core Reconciliation Report (BRASS Report 18a)
14. Decision Item Summary Report (BRASS Report 9) for core budgeting unit #1
15. Flexibility Request Form for core budgeting unit #1– if applicable
16. Decision Item Detail Report (BRASS Report 10)
17. Program Description Forms – Include one form for each program in the core budgeting unit.
18. New Decision Item Form #1
19. Decision Item Detail Report (BRASS Report 10)
    REPEAT AS NECESSARY FOR ALL CORE BUDGETING UNITS.

OTHER SUBMISSIONS: (Unless otherwise noted, the other submissions are due <u>October 1</u>.)

1. <u>Fiscal Year 2022 Supplemental Requests</u> – Submit electronic copies to B&P and paper copies as part of your Fiscal Year 2023 budget request book. Supplementals don't need to be included in the Governor's Recommendation budget book as a statewide supplemental budget book will be printed by B&P.

2. <u>Fund Financial Summaries (FFS)</u> – All forms must be submitted in Excel Format. Use the template provided with these instructions and do not change the format. Submit the forms to B&P electronically no later than October 15, separate from the department's budget book. Information on the FFS should match BRASS. B&P will provide a download of beginning cash balances, appropriations, expenditures, and revenues to assist in completing these forms. B&P will provide Department Request FFS forms as well as the General Assembly FFS Information Form to the General Assembly Appropriations and Oversight staff. Submit electronic copies of the FFS updated with Governor Recommendations along with the General Assembly FFS Information Form to B&P two weeks after Governor Recommendations are announced. B&P will provide a copy of all Governor Recommendation submissions to the General Assembly Appropriations and Oversight staff two weeks after the Governor Recommendations are announced.

3. <u>Program Description Forms</u> – Submit a PDF copy of each individual Program Description Form and an Excel listing of all forms to ITSD via the shared network directory by January 31. Agencies should print preview all forms to ensure the PDF version of the form is professional looking and will print properly, paying particular attention to page breaks.

4. <u>Tax Credit Analysis Forms</u> – Submit electronic copies to Kim Miller in B&P (Kim.Miller@oa.mo.gov) or via the shared drive by October 1. B&P will forward all forms to the General Assembly Appropriations staff. Resubmit forms to B&P by January 31 with year-to-date information for the current fiscal year. B&P will provide an electronic copy of all updated submissions to the General Assembly Appropriations and Oversight staff.

5. <u>Comprehensive List of Flexibility Requests</u> – Submit electronic copies of the list to B&P by October 1.

6. <u>Vehicle Request Forms</u> – Submit an electronic copy to B&P and to Adam Wankum, State Fleet Manager (Adam.Wankum@oa.mo.gov) by October 1.

7. <u>Department Organization Charts</u> - Submit an electronic copy of the most recent organization chart showing the salaries and employee names of all employees considered to be part of the management team to B&P and your assigned House Analyst by October 1. Submit an updated chart to B&P and your assigned House analyst after Governor Recommendations are made public. Include the effective date of the structure represented on the organizational chart. The Senate will again request an organization chart showing all employees making more than $75,000/year and an Excel sheet showing all employees making more than $55,000/year; this document should be sent to Senate Appropriations after Governor recommendations are made public.

8. <u>ITSD requests</u> – Submit an electronic copy of information technology New Decision Item Requests to your assigned B&P analyst and Tara Dampf in ITSD (tara.dampf@oa.mo.gov) by September 1. **FY 2023 information technology new decision items must be approved by the Cabinet IT Governance Council (CITGC) in order to be submitted and will be requested in the Office of Administration's budget instead of each individual department's budget.**

9. <u>Supporting Documentation for Reallocations/Transfers</u> - If the Fiscal Year 2023 budget request includes reallocations and core transfers, please provide your assigned B&P, House, and Senate analysts with the completed core reconciliation summary and any supporting documentation to identify the movement of spending authority. Also, include a clear description on the "Justification" tab of the BRASS form. The information in the "Justification" tab is used by B&P, House, and Senate staff for budget analysis, please provide as much concise detail in the justification as allowed by the allotted space.

Fiscal Year 2023 Checklist

September 1, 2021   Information Technology NDIs due   ☐

   Leasing Information submitted to FMDC   ☐

September 15, 2021   Capital improvement items due to FMDC   ☐

October 1, 2021   FY23 Department Request budget book due
    3 copies delivered to B&P   ☐
    10 copies delivered to House Appropriations   ☐
    3 copies delivered to Senate Appropriations   ☐
    Searchable & Bookmarked version saved to the shared network or
    e-mailed to Pamela McQuary (Pamela.McQuary@oa.mo.gov)   ☐

   FY22 Supplemental Request   ☐

   Tax Credit Analysis Form   ☐

   Compehensive List of Flexilbity Requests   ☐

   Vehicle Request Form   ☐

   Department Org Charts   ☐

   Core Reconcilation Summary & Supporting Documentation   ☐

October 15, 2021   Fund Financial Summaries (FFS)   ☐

   General Assembly FFS Information Form   ☐

After Gov Rec   FY23 Governor Recommendation budget book due <u>24 hours</u> prior to budget hearing
    3 tabbed paper copies delivered to B&P   ☐
    35 tabbed paper copies delivered to House Appropriations   ☐
    18 tabbed paper copies delivered to Senate Appropriations   ☐
    Searchable & Bookmarked version saved to the shared network or
    e-mailed to Pamela McQuary (Pamela.McQuary@oa.mo.gov)   ☐

   Department Org Charts w/ Governor Recs   ☐

   Department Org Charts for Senate with Salary thresholds   ☐

   Fund Financial Summaries (FFS) due two weeks after Gov Rec.   ☐

January 31, 2022   Program Description Forms submitted   ☐

TABLE OF CONTENTS INSTRUCTIONS

- There should be one Table of Contents for the entire budget. Do not make a separate one for each volume of the budget request if there are multiple volumes.
- Indicate "Core" before all core forms.
- Indicate "NDI" before all new decision item requests.
- You do not need to list the BRASS Reports on the Table of Contents.

The Table of Contents below is an example of the preferred format.

TABLE OF CONTENTS

BUDGET PRINTING INSTRUCTIONS

To ensure high print quality and reduce the cost and time to print budget books, agencies are encouraged to submit electronic files to State Printing as outlined below. January budgets will be printed in order of presentation to the House/Senate. October budgets will need to be scheduled with your State Printing Customer Service Representative (click link below for CSR list). The State Printing Graphics team is also available to help agencies that need basic training on formatting PDF documents.

- Grayscale format
- Include page numbers
- Include ½" margin on all sides to allow for punching/binding
    - On October budgets, when there is a 1/2" margin and the budget will be 3 hole punched, centered page numbers will get punched out. It is recommended to shift the page numbers to the left or right, or have them off-centered.

- Set PDF document properties using the following steps:
    - File/Properties
    - Initial View Tab
    - Navigation Tab: Bookmark Panel & Page; Page Layout: Single Page; Magnification: Fit Height or Fit Page
- Files should be submitted via email, jump drive, CD or the MO FTP site (contact OA/ITSD at (573) 751-1550 or by email at sdcoper@oa.mo.gov to obtain a username and password)
- Once submitted, State Printing Center will provide a proof back to the agency for review and approval. Once the approved proof is received by State Printing, the budget will be printed.
- All scheduling/coordinating and specific printing questions should be routed through your Customer Service Representative (CSR). A list of CSR's is available at State Printing CSRs.

In an effort to assist departments, tabs may be submitted to State Printing Graphics Team separately, and State Printing will place the tabs into the budget book PDF as specified by the agency, either with a tab layout page or a printed sample of where the tabs should go.

When creating the PDF of the budget book, agencies should export BRASS reports directly to a PDF in order to increase the clarity and readability of the reports.

To export BRASS reports to PDF:
1. Select File – Print
2. In the Print dialog box, click on Printer
3. Select Adobe PDF and Click OK
4. Click OK in the Print dialog box
5. Save the file
Note: You must have Adobe Acrobat installed on your machine to use this function.

Excluding BRASS Reports, budget documents shouldn't be converted to PDF through the File – Print – PDF option, as this will result in the documents not being tagged for the visually impaired. Budget documents should be converted to PDF through either: File - Save As – Adobe PDF or Acrobat – Create PDF.

BRASS CODING INFORMATION

<u>BRASS ADMINISTRATOR</u> – Matt Bess (matt.bess@oa.mo.gov) or 751-9308.

<u>CODING REMINDERS</u>
- **Never enter cents when coding amounts in BRASS, round up to the nearest dollar if necessary**.
- The budget request should mirror actual planned spending as closely as possible. To identify which core reallocations may be necessary as part of the core request, compare the prior year expenditures to the requested amount at the job class and budget object class.
- Do not enter FTE with more than TWO decimal places. Entering more than two decimal places skews the FTE totals in BRASS.
- Transfer appropriations are typically coded to your agency's highest level org. (For example in DHSS that would be org 1580). Contact the BRASS Administrator prior to coding a transfer to a different level org code.
- Code new decision items using existing appropriations or existing budget units at the same level org. (For example, a department using a current appropriation cannot code new decision items to that appropriation at a lower level org than how the core is currently coded for that appropriation. If a department adds a new decision item at the division level with an existing appropriation that is assigned to the division level org, then the division level org—2450 level must be used. The new decision item cannot be coded to the department level org—this is the Level 1 org).
- Code PS appropriations only to BOBC 100.
- Code Transfer appropriations only to BOBC 820.
- Enter FY 2022 BRASS one-time expenditures as a one-time core reduction (DI# 0000003) in FY 2023.

<u>APPROPRIATION NUMBERS</u>
- Use the existing core appropriation number for new decision item requests in the operating, leasing, and supplemental budgets if the item will become part of the ongoing core amount.
- If the decision item needs to be line-itemed separately or is for something not in the current core, (for example, a new training program), the agency should contact the BRASS Administrator for a new appropriation number. Personal service, expense and equipment, program specific distributions, and transfer appropriations will continue to have separate appropriation numbers.
- To request a new appropriation number, provide the following information to the BRASS Administrator: house bill section, budget unit, fund number, and a name for the appropriation. If the appropriation should be a non-count, note that as well.
- These appropriation numbers directly affect the information and budget control in the SAM II system. Agencies should give serious consideration to the impact of assigning appropriation numbers in the budget system.
- All membership dues $70,000 or greater for a single membership must have separate appropriation numbers, but do not need a separate budget unit unless the department prefers.

<u>BUDGET OBJECT CLASSES</u>
The budget object classes establish SAM II budget controls. Request the applicable budget object classes for each appropriation and code at least $1 to each BOBC that could be used during the fiscal year. <u>Each BOBC amount should reflect planned agency expenditures</u>. If you include at least $1 in a budget object class, expenditures can be charged to that BOBC and you will not need to add BOBC's after the budget has been loaded into SAM II.
- ITSD consolidated agencies should not reallocate core funds to object class 480 (computer equipment), but may transfer funds to the Information Technology Services Division (ITSD) in the Office of Administration for computer equipment needs.

New decision item requests may include object class 480 (computer equipment). If the new funding is included in the final budget, transfer the ongoing funds to ITSD in the next fiscal year.

CORE BUDGET REQUEST

- Budget year requests should reflect planned agency expenditures. The core budget request should show the appropriate budget object classes based on the proposed spending plan. Changes in current year amounts reflected in the BRASS reports are prohibited unless an error occurred. Contact the BRASS Administrator to request a change.
- A core request may have multiple core changes for the same decision item, but each core change requires a separate BRASS budget form. For example, reallocating from two different cores into another core requires separate forms. Multiple budget forms provide the information necessary for decision makers to review the various core changes. If unsure of how to enter core changes, contact your assigned B&P analyst.
- A description for each core change is required on the Justification tab. These descriptions are visible in BRASS report 18a – (core changes reconciliation detail). Various entities view these reports, so keep the descriptions clear and concise.

CORE DECISION ITEM NUMBERS

For statewide reporting purposes, use the following decision items to reflect changes to core requests.

0000002	Transfers In	Used for amounts transferred in from another department
0000003	One-time Reduction	Used for the reduction of one-time amounts
0000004	Transfers Out	Used for amounts transferred out to another department
0000005	Core Reductions	Used for reductions other than for one-time amounts
0000006	Core Reallocations	Used for moving amounts within the department whether it is within a single budgeting unit or across multiple budgeting units. These should net to zero within the department. Reallocations ($ or FTE) should not be made between fund types.

CORE REALLOCATIONS

Core reallocations should be between the same fund type, (GR to GR or federal to federal), so the net is $0 and 0 FTE by fund type. Rather than request a core reallocation between different fund types, the proper procedure would be to core cut one fund type and ask for a new decision item for the other fund type. Any exceptions to this procedure should be discussed with your assigned B&P analyst prior to coding the reallocation in BRASS. Reallocations between EE and Personal Service should also be discussed with your assigned B&P analyst prior to coding in BRASS. A brief explanation of any reallocation is required on the "Justification" tab of the core change form.

ONE TIME EXPENDITURES

- Identify the ongoing and one-time costs of any proposed expenditure requests. For example, identifying ongoing maintenance costs for proposed equipment purchases ensures appropriate evaluation of the cost effectiveness and rationale for the request.
- Enter all one-time amounts as positive numbers in the "Amount" column, along with any ongoing expenditures in that budget object class. Also enter the one-time amount as a negative number in the "1X Amount" column. This is also required for one-time FTE. One-time FTE should be entered as a positive number in the "FTE" column and a negative number in the "1X FTE" column.
- Any FY 2022 one-time appropriated amounts should be cut from the core request using core decision item number 0000003. Enter the amount as a negative number on the core change form. All items identified in the FY22 appropriations bills' one-time appendices should be reduced.

NEW DECISION ITEM NUMBERS

If a new decision item request encompasses multiple budget units, use the same BRASS new decision item number. One new decision item request budget book form can also be used as long as it includes the necessary request information for all budgeting units.

DECISION ITEM RANKING

All core budget requests will be ranked 1. Ranks 2, 3 and 4 are reserved for the use of the Governor for statewide decision items. **Ranking of the department new decision items other than any statewide decision items such as pay plan should begin at 5**. This assists decision makers by indicating the department's priority ranking for increase requests. Supplemental requests should not be assigned a rank.

NEW DECISION ITEM DESCRIPTION

Add a description of each new decision item to the textbox of the decision item in the Info Edit form in BRASS. **The Governor's Office, Budget and Planning, and the General Assembly use the descriptions; therefore, the descriptions should be clear and concise.** BRASS limits the number of characters so use only the most important facts and do not add line returns or breaks in the narrative. Use Report 42a "DI Review with Text" to ensure your description does not exceed the printable limit in BRASS.

CATEGORIZATION OF NEW DECISION ITEM REQUESTS:

Categorize each new decision item request based on the type of request. Use the Info Edit screen for each decision item and choose the appropriate category.

SUPPLEMENTAL REQUESTS – If a release of the Governor's statutory reserve will cover the requested amount, enter $0 in the requested amount on the BRASS form and enter the requested amount as a positive number in the "Release Reserve" column on the BRASS form.

OVERTIME

Certain agencies use separate House Bill sections for overtime appropriations. The requirement applies to nonexempt state employees providing direct client care or custody in facilities operating on a twenty-four-hour, seven-day-a-week basis in the Department of Corrections, Department of Mental Health, Division of Youth Services in the Department of Social Services, and the Veterans' Commission in the Department of Public Safety. Do not request FTE for overtime pay. Agencies may use the generic job class called "Other" (999999) for budgeting overtime pay. Do not code FTE to overtime appropriations. Any FTE coded to overtime appropriations should be reallocated to core PS appropriations or core cut from the budget. **Note that the fringe rate for overtime is different than the fringe rate for regular personal service appropriations.**

ESTIMATED APPROPRIATIONS

Estimated appropriations should not be included in the department request.

CENTRAL COST ALLOCATION PLAN, ERP COST ALLOCATION, AND WORKERS COMPENSATION COSTS TRANSFERS

Central administrative costs and ERP costs will be allocated to the appropriate funds based on the established allocation calculation. Workers' compensations costs paid by General Revenue will be reimbursed from the appropriate fund based on prior year actual expenditures. B&P will adjust the appropriated transfer amounts in the Governor Recommendations as needed.

Helpful BRASS Reports

Core Reconciliation – Two BRASS reports will help reconcile the core:

1. **Report 14a Core Rec-Dept $ (1YR)** reconciles the core by beginning with current year budgeted dollar amounts and adding or subtracting core <u>dollar</u> changes.

2. **Report 14c Core Rec-Dept FTE (1YR)** reconciles the core by beginning with current year budgeted FTE amounts and adding or subtracting core FTE changes. When running any of these reports, select the fund to be used for the report. The user may select a specific fund number or select FED for all federal funds, OTHER for all other funds, or STATE for all funds. Selecting GR or 0101 will give you the same results. The user may run the report at the department level which results in the items being displayed by budgeting unit or at the budgeting unit level which results in the items being displayed by appropriation.

Core Decision Item Form - Three BRASS reports will help complete the Core Decision Item Form (the Excel document).

1. **Report 15a – Core Summary (1YR)**
   - Use report 15a to complete Question 1 (Core Financial Summary) of the Core Decision Item form after all core changes have been entered into BRASS. Enter these numbers in the Excel document.

   - To run the report, select the appropriate agency number, which is the three digit agency number followed by two 0's and a C, in the Approp box. Use the three digit agency number followed by four 0's and a C in the AgOrg box. Any deviation from the above could result in inaccurate data being displayed on the report.

2. **Report 16 – Core Financial History**
   - Use report 16 to complete Question 4 (Financial History) of the Core Decision Item form. Enter these numbers in the Excel document. B&P will also provide a download of the information needed to complete the Core Financial History section.

   - Adjust the appropriation amount and unexpended by fund amounts in the actual columns for any increases in estimated appropriation. BRASS appropriation amounts are the final amounts approved in the regular and supplemental bills only. *Hint: If the unexpended amount is negative on the BRASS report, it is likely that an estimated appropriation was increased or funding was flexed between appropriations.*

   - Adjust the unexpended amounts due to rounding, if necessary. Actual expenditures in the financial system are recorded in dollars and cents. When actual expenditures are loaded into BRASS the data is rounded to the nearest dollar by budget object class and job class. This could result in the unexpended amount for a fund to be negative by a dollar or so.

   - To run the report, select the appropriate agency number, which is the three digit agency number followed by two 0's and a C in the Approp box. Use the three digit agency number followed by four 0's and a C in the AgOrg box. Any deviation from using the above selections could result in inaccurate data being displayed on the report.

3. **Report 18a – Core Changes (Reconciliation) Detail (1YR)**
   - Use Report 18a for Question 5 (Core Reconciliation) on the Core Decision Item form.

   - **Do not** enter these numbers in the Core Decision Item Excel document. Simply place the applicable BRASS page after Question 4 of the Core Decision Item form for each core decision item.

- Reallocations of job classes within the same personal service appropriation will not appear on the report even though it was entered into BRASS because the net result for the budgeting unit is $0. The same is true for reallocations of expense and equipment budget object classes within the same expense and equipment appropriation. Any reallocations between personal service and expense and equipment appropriations or other reallocations between appropriations within a budgeting unit will appear on the report even if the net result for the budget unit is $0 since the amount for the appropriation has changed.

- A core request may have multiple core changes for the same decision item code. <u>A separate BRASS form must be used for each requested core change</u>. For example, two budget forms will be used if funding is being reallocated from two different cores into another core.

- To run the report, select the appropriate three digit agency number followed by two 0's and a C in the Approp box. (For example: MoDOT's would be 60500C). Select the appropriate three digit agency number followed by four 0's and a C in the AgOrg box. (For example: MoDOT's would be 6050000C). Do not run this report at the budget unit level as this level of detail is not needed in the budget books. Any deviation from using the above selections could result in inaccurate data in the report.

4. **Identifying One-Times included in NDIs.** In order to see non-count amounts by fund for a specific NDI, follow the instructions below:
   - In the BRASS toolbar, choose **BRASS**, **Spreadsheet Views**
   - Check the Show Public box and click on the menu arrow.
   - Choose the report **Operating_Tracking_DI {SYS}**
   - In the <u>Approp</u> box:
       - **Table**: 04
       - **Approp**: ZBUDNONE
   - In the <u>Other</u> box:
       - Select the **AgOrg** button
       - **AgOrg:** Select the appropriate three digit agency number followed by four 0's and a C. (Ex: 3000000C, 8860000C)
   - In the <u>Sections</u> box:
       - Select **Fund** button
       - **Level:** choose 3 (Fund)
       - **Type:** leave blank
   - In the <u>DecItem</u> box:
       - Select **Select** button
       - Dropdown box will remain blank
       - **Classification**: Enter the NDI number
   - Click on **OK** and run the report.
   - In the BRASS toolbar, choose **File**, **Refresh**. This will remove blank lines in the spreadsheet view.
   - To export the report to Excel, choose **File, File Export**, change the **Save As Type** to "Excel with Headers"**.**

BUDGET REQUEST FORMS OVERVIEW

Core Decision Item, Program Description, New Decision Item,
and Supplemental New Decision Item Forms

The budget request forms explain and document supplemental, core, and new decision item requests. Properly prepared, they are the primary source of information used by the Governor and the General Assembly in making funding decisions. Good data, sound logic, and solid back-up information are needed to properly justify a request and should clearly show how the items support essential functions. Each element of the justification should be easy to read and understand. Because the budget request forms provide information for decision making, the style and approach should be analytical rather than promotional.

Legislators and other budget form users want a consistent format across departments. Therefore, do not alter the Excel templates and always use a font size of 10pt. or greater on budget forms.

There may be situations where it does not make sense to fill in all the information requested on the budget request form or where it is simpler to complete a single form for similar requests across budgeting units. For example, multiple forms should **not** be used for pay plan decision items. Instead, complete one form for the department and include it in the front of the budget book. Other examples of appropriate combined forms include: implementation of a new program that crosses multiple budgeting units; multiple transfer appropriations from a single fund or for similar purposes; and cost of caseload growth that crosses multiple budgeting units. Discuss exceptions with your assigned B&P analyst prior to the budget submission.

Budget books are printed in black and white; therefore, do not use colors to differentiate between data points in your graphs that are indistinguishable when viewed in black and white. Instead, use patterns or colors that are distinct when viewed in black and white.

The form templates as well as alternate templates for very large numbers are available on the B&P website under "2023 Budget Information - 2023 Budget Instructions" https://oa.mo.gov/budget-planning/budget-information/2023-budget-information/2023-budget-instructions

CORE DECISION ITEM REQUEST FORM INSTRUCTIONS

1. CORE FINANCIAL SUMMARY

The Core Financial Summary includes a summary table (example follows) which breaks out the total core request by funding source and budget class. It also includes the number of FTE and estimated amount of fringe benefits by funding source. List the other fund names and numbers below the summary table. If the core has more than one federal fund, also list the federal fund names and fund numbers. Include a second summary table with Governor Recommendations in the January submission.

The fringe benefits noted in the Core Financial Summary are for informational purposes only. Fringe benefits are budgeted in House Bill 5 except for certain fringe benefits budgeted directly to MoDOT, the Highway Patrol, and Conservation. The fringe benefits figures in the summary table use the fringe benefit rate on the top right of the budget form (outside of the print area). **Departments with different fringe benefit rates should change that figure to reflect the appropriate fringe benefit rate.** NOTE: The overtime fringe rate differs from the fringe rate for regular personal service. The rate is the percentage for all fringes excluding MCHCP, plus the flat dollar MCHCP charge.

General Revenue transfers to a specific fund and the spending authority from that fund should each have their own separate core decision item form.

Complete the following items for this section of the form:

1) Break out the GR, Federal, and Other Fund requested amounts by budget class (PS, E&E, PSD, and Transfer). The number of FTE should be broken out by GR, Federal, and Other Funds. Use BRASS report 15a (Core Summary) to check the numbers.

2) List the fund names and fund numbers below the summary table for any "other funds" requested. If the core has more than one federal fund, also list the federal fund names and fund numbers. No other data is required except the fund names and numbers.

	FY 2023 Budget Request			
	GR	**Federal**	**Other**	**Total**
PS	1,629,091	668,932	0	2,298,023
EE	2,725,354	1,156,884	0	3,882,238
PSD	17,612,133	44,073,314	7,663,069	69,348,516
TRF	0	0	0	0
Total	**21,966,578**	**45,899,130**	**7,663,069**	**75,528,777**
FTE	**47.93**	**21.20**	**0.00**	**69.13**

Est. Fringe	*908,870*	*373,197*	*0*	*1,282,067*
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

Other Funds: Mental Health Earnings Fund (0288)
Notes:

2. **CORE DESCRIPTION**

This section allows the department to provide a concise description of the core budget item that is easily understood by a lay reader. The narrative should <u>very briefly</u> explain the core budget item – the purpose of and necessity for the core item and how the core funding is used. Any organizational dues which are $70,000 or greater should also be described in this section.

3. **PROGRAM LISTING**

List all programs (as defined below) in the core decision item in this section and complete a Program Description Form for each program.

A program should be a distinct, coherent set of activities intended to affect a clearly definable target group, problem, or issue. <u>An appropriation is not necessarily a program</u>; one appropriation may encompass several programs, or one program may have multiple appropriations. Similarly, an organization or institution, such as a prison or mental health facility, is not a program; one program may involve several organizations or facilities, just as one institution may house all or part of several programs. In some cases, a single program may span several departments.

4. **FINANCIAL HISTORY**

The Financial History section includes a summary table and corresponding chart (as shown in the following example) which detail the financial history of the core budget unit for the prior three fiscal years and the current fiscal year. BRASS Report 16 (financial history) can be used to complete this section with certain limitations. BRASS Report 16 does not include 1) changes to appropriations due to flex changes or increases in estimated appropriations, 2) restricted amounts, and 3) current year reverted amounts. Changes to appropriations as well as restricted and current year reverted amounts can be pulled from SAM II. Prior year restricted amounts can also be pulled using the prior year restricted columns in BRASS (PYRES, PY2RES, and PY3RES). **Due to the limitations of BRASS Report 16, B&P will also provide a download of the information needed to complete the Financial History section.**

To ensure consistency across agencies, do not change the chart, other than the scale (this can be done by right clicking the y axis, selecting "format axis", and "scale"). The chart populates itself from numbers entered in the table.

Items included in the financial history table:

- Appropriation (All Funds) – For the prior three fiscal years, include the actual year end amount. Reflect any changes in the original appropriation amount, such as the use of flex or the exercising of an "E" to increase the appropriation in the table. Explain such changes from the original appropriation to the actual year-end appropriation in the "Notes" section at the bottom of the table. For the current year, include the original amount appropriated. Do not adjust the current year appropriation amount for any changes in the appropriation to date.

- Less Reverted (All Funds) – For the prior three fiscal years, include the actual year end reverted amount. Reverted amounts include the statutory reserve, but not agency reserves, which will show up as unexpended. Do not adjust the reverted amounts – the amounts should match the budget system. The reverted amounts as of June 30th will be loaded into the budget system. For the current year, list the amount reverted to date.

- Less Restricted (All Funds) – For the prior three fiscal years, include the actual year end amount remaining in expenditure restriction at the end of the fiscal year, if applicable. Restricted amounts do not include the statutory reserve. For the current year, list the amount restricted to date, noting that "as of" date in the table.

- Budget Authority (All Funds) – Budget authority equals the appropriation amount less the amount reverted and the amount restricted. It is a formula and shouldn't be overwritten.

- Actual Expenditures (All Funds) – For the prior three fiscal years, include the actual year end expended amount. For the current year, list "N/A."

- Unexpended (All Funds) – Unexpended equals the budget authority less the actual expenditures. It is a formula and shouldn't be overwritten. For the current year, list "N/A".

- Unexpended, by Fund – Unexpended amounts by fund should total to the Unexpended (All Funds) amounts.

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Current Year
Appropriations (All Funds)	53,000,000	57,000,000	73,000,000	74,838,777
Less Reverted (All Funds)	(1,000,000)	(5,000,000)	(1,000,000)	(1,000,000)
Less Restricted (All Funds)*	(100,000)	(500,000)	(400,000)	(50,000)
Budget Authority (All Funds)	51,900,000	51,500,000	71,600,000	73,338,777
Actual Expenditures (All Funds)	51,900,000	51,500,000	71,000,000	NA
Unexpended (All Funds)	0	0	600,000	NA
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	600,000	N/A
Other	0	0	0	N/A
				(1)

*Current Year restricted amount is as of ___.

Reverted includes statutory three percent reserve amounts (when applicable).
Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:
(1) The FY 2021 lapse of $600,000 is federal block grant funding and cash can be carried over to FY 2022 for one-time commitments.

Actual Expenditures (All Funds)

Chart data points:
- FY 2019: 51,900,000
- FY 2020: 51,500,000
- FY 2021: 71,000,000

Y-axis values: 47,000,000; 52,000,000; 57,000,000; 62,000,000; 67,000,000; 72,000,000; 77,000,000

5. CORE RECONCILIATION

Insert BRASS Report 18a (Core Changes Detail) individual pages behind the appropriate Core Decision Item Form (directly after question 4). The BRASS form will become Section 5 of the Core Decision Item Form.

Use the "Justification" tab on the BRASS core change form to describe all changes to the core budget request from the current year appropriation including one-time reductions, transfers in and out, core reallocations, and core reductions, as well as details on specific fund and FTE splits. B&P will include justification for the Governor recommended core adjustments for use in the January submission.

CORE DECISION ITEM

Department		Budget Unit	
Department		**Budget Unit**	
Division			
Core		**HB Section**	

1. CORE FINANCIAL SUMMARY

	FY 2023 Budget Request						FY 2023 Governor's Recommendation			
	GR	Federal	Other	Total			GR	Federal	Other	Total
PS	0	0	0	0		**PS**	0	0	0	0
EE	0	0	0	0		**EE**	0	0	0	0
PSD	0	0	0	0		**PSD**	0	0	0	0
TRF	0	0	0	0		**TRF**	0	0	0	0
Total	**0**	**0**	**0**	**0**		**Total**	**0**	**0**	**0**	**0**
FTE	**0.00**	**0.00**	**0.00**	**0.00**		**FTE**	**0.00**	**0.00**	**0.00**	**0.00**

Est. Fringe	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Est. Fringe	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

Other Funds:

2. CORE DESCRIPTION

3. PROGRAM LISTING (list programs included in this core funding)

Department	Budget Unit
Division	
Core	**HB Section**

4. FINANCIAL HISTORY

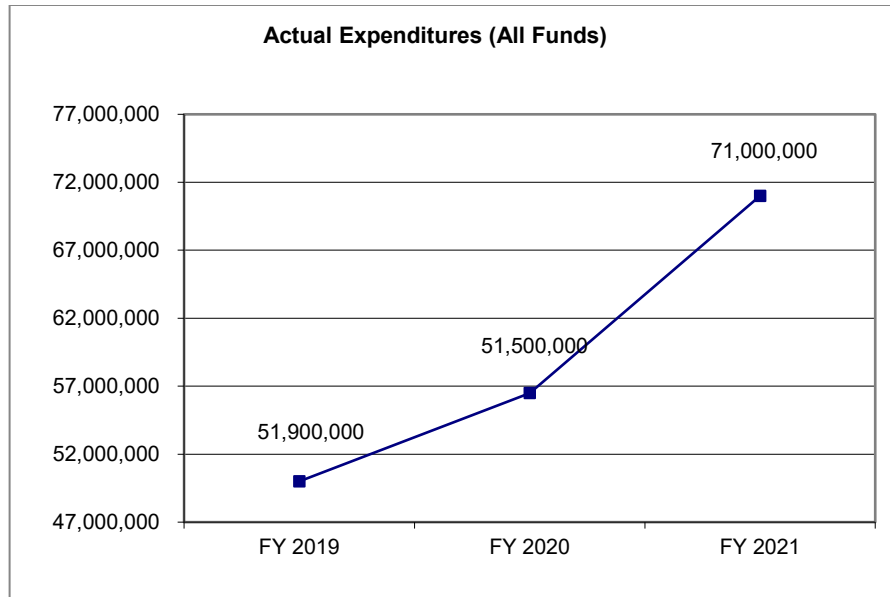|	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Current Yr.
Appropriation (All Funds)	0	0	0	0
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	0	0	0	0
Actual Expenditures (All Funds)	0	0	0	N/A
Unexpended (All Funds)	0	0	0	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A

Actual Expenditures (All Funds)
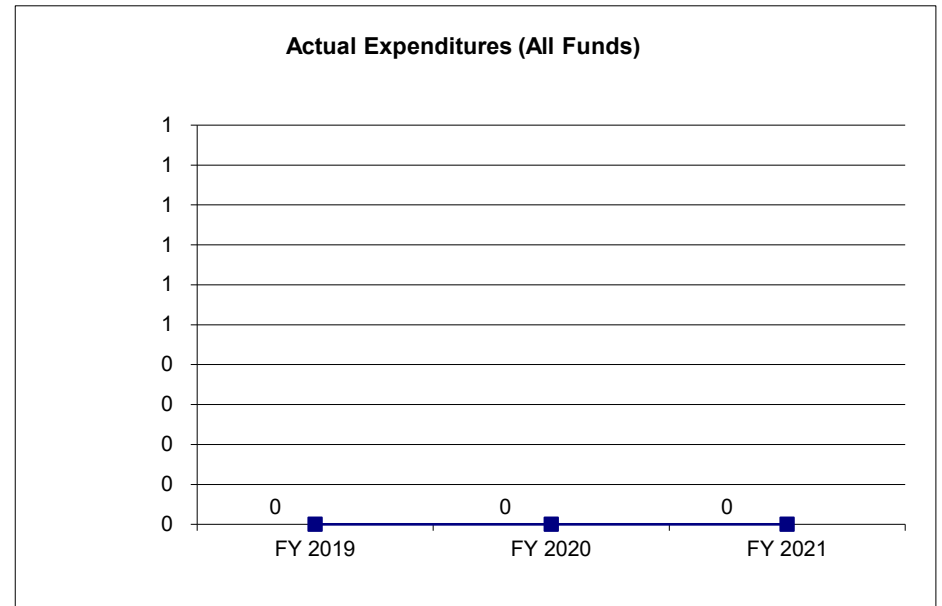
*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).
Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

NEW DECISION ITEM REQUEST FORM INSTRUCTIONS

<u>Decision Item Ranking</u>
Ranking of department new decision items other than any statewide decision items should begin at 5. Note that rank 1 is reserved for core items, and ranks 2-4 are reserved for the use of the Governor.

1. **AMOUNT OF REQUEST**

    This section provides a summary table for the total new decision item request broken out by funding source and budget class (see example below). It also includes the number of FTE and fringe benefits by funding source. <u>Do not enter any numbers into this table. The Excel spreadsheet automatically pulls the numbers from data entered into section 5 of the form.</u> Include amounts sufficient to cover probationary salary increases for a new position. For example, if the department typically provides a certain percentage increase after successfully completing the probationary period, the requested amount should be the starting salary plus that increase. Do not provide specific "other funds" detail other than listing the "other fund" names and fund numbers below the summary table. Include a second summary table with Governor Recommendations in the January submission.

    The estimated fringe benefits in this table are for informational purposes only. Fringe benefits are budgeted in House Bill 5 except for certain fringe benefits for MoDOT, the Highway Patrol and Conservation. The fringe benefits figures in this table use the fringe benefit rate on the top right of the budget form (outside of the print area). **Departments with different fringe benefit rates should change that figure to reflect the appropriate fringe benefit rate.** The overtime fringe rates are different than the regular personal service fringe rate. The fringe rate is the percentage for all benefits excluding MCHCP, plus the flat dollar monthly MCHCP charge.

    Complete the following item for this section of the form:

    - List the fund names and fund numbers for any "other funds" requested below the table.
    - Non-count funds should be noted in italics with the amount that is considered non-count.

    FY 2023 Budget Request

	GR	Federal	Other	Total
PS	500,000	500,000	1,000,000	2,000,000
EE	1,000,000	250,000	0	1,250,000
PSD	0	0	0	0
TRF	0	0	2,000,000	2,000,000
Total	**1,500,000**	**750,000**	**3,000,000**	**5,250,000**
FTE	**5.00**	**5.00**	**11.50**	**21.50**

 | *Est. Fringe* | *278,950* | *278,950* | *557,900* | *1,115,800* |
    |---|---|---|---|---|
    | *Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.* | | | | |

Other Funds:	Lottery Proceeds Fund (0291); Academic Scholarship Program (0840)
Non-Counts:	Academic Scholarship Program (0840) - $1,000,000

2. **CATEGORIZATION OF REQUEST**

    This section allows the department to indicate the category(s) of the new decision item to allow readers to easily identify the type of decision item. Check the category(s) that best fit the new decision item requests.

- Legislation – based on legislation passed by the General Assembly.

- New Program – a new initiative or program. If the new program was legislatively authorized, the new legislation category should also be checked.

- Fund Switch – to replace one funding source with a different funding source.

- Federal Mandate – due to a federal mandate.

- Program Expansion – to enhance or expand a current program.

- Cost to Continue – to maintain or continue funding an item from the previous fiscal year. The cost to continue box should not be checked for requests to expand a program. (The program expansion category should be checked for such requests.) A common cost to continue request would be for the cost to continue funding of a supplemental request, or when an item is funded for only part of the year during the current fiscal year.

- GR Pick-up – the original funding source is no longer available and general revenue funding is necessary to continue the program.

- Space Request – any real estate requests. Do not fill out sections 6 (performance measures) or 7 (strategies) for space requests.

- Equipment Replacement – any requests to replace equipment, including vehicles and office equipment. Do not fill out sections 6 (performance measures) or 7 (strategies) for equipment replacement requests.

- Pay Plan – any pay plan requests, including cost of living and within grade requests. Do not fill out sections 4 (detailed assumptions), 5 (request break down), 6 (performance measures), or 7 (strategies) for pay plan requests.

- Other – any decision items that don't fit into the previously listed categories. If this category is checked, add a brief description of the category of decision item being requested on the line provided.

3. **WHY IS THIS FUNDING NEEDED?**

Use this section to provide a specific explanation of the request and why the new funding is needed and what the consequences will be if the item isn't funded. Explain the specific problem, issue, or concern this item is intended to address. "Problem" normally means a department is unable to serve the public adequately or has determined a better way to do so. Simply saying the department does not have enough money is not an appropriate problem statement. More appropriate statements might be "50,000 Missourians are currently homeless," or "The department's 20-year-old licensing system prevents quick turn-around for license applications and renewals."

Tailor explanations in this section based on the category assigned to the new decision item in section 2 (categorization of request).

- New Legislation – include a description of the statutory authorization for the request.

- New Program – explain the requested program, how the idea for the program was generated, and why the program is needed.

- Fund Switch – provide details on the current specific fund(s) and amount(s) along with the reason for switching the funding source.

- Federal Mandate – provide a detailed description of the federal mandate, including any federal statutory or regulatory references.

- Program Expansion – explain the current program and why an expansion is needed.

- Cost to Continue – explain the supplemental or other item that is necessitating the cost to continue.

- GR Pick-up - explain the origination of the program, the reason for the loss of the original funding source, and why the program should continue.

- Space Request – explain the need for additional space, how much space is needed, where the space is needed, and how many FTE are involved.

- Equipment Replacement – explain the status of the current equipment and why replacement equipment is needed. If replacement vehicles are requested, the department should note that the replacement has been approved by the State Fleet Manager. No replacement vehicles should be requested without prior approval from the State Fleet Manager.

- For pay plan requests, departments should explain the type of pay plan being requested (cost of living adjustment, within grade request, etc.) and the methodology used to calculate the pay plan amounts. Additional detail should be included if the pay plan request is different from the standard requests detailed in the budget instructions.

4. **DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT**

For new decision items, budget analysts and General Assembly members who review agency budgets need to understand how the request is formulated and may need to do calculations for various alternative approaches. Therefore, describe the detailed calculations and assumptions used to calculate the funding and FTE requested amounts. Cite the data sources or standards used so budget analysts can review the methodology. Detail any considered alternatives (such as outsourcing or automation). If the request is based on new legislation, indicate if the amount matches the fiscal note. Provide an explanation if the amount does not match the fiscal note. Where applicable, also explain the rationale for fund splits. Detail the one-time portions and how the amount(s) was calculated.

5. **BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE**

In this section, provide a detailed explanation of the new decision item request.   Break down expense and equipment, program distribution costs, and transfers by budget object class (both the code number and description). Split out personal service costs and FTE amounts by job class. Break out requests by general revenue, federal, and other funds. Identify one-time costs by object class, job class, and fund source in both the request column and the one-time column. A second table breaking down the Governor Recommendations must be included in the January submission.

6. PERFORMANCE MEASURES

Include a limited number of significant, pertinent performance measures for each new decision item request. Use charts and graphs when possible.

As possible, include actual performance data for the previous three fiscal years and base and stretch performance targets for the current and upcoming two fiscal years. In some instances, particularly for new programs, there may not be any relevant prior or current year performance measurement data. In these cases, departments should include base and stretch performance targets for the upcoming two fiscal years. If a new decision item request has an associated core, departments should separately identify targeted performance with and without the additional funding.

Comparative benchmarks (from other states, the United States, or the private sector) should be included whenever possible. With graphs, the data should also be included, either in a separate table or on the graph.

Measures should be broken out into following four categories:

a. PROVIDE AN ACTIVITY MEASURE(S) FOR THE PROGRAM.

Include at least one activity measure for the program. Activity measures should be of interest to readers trying to understand what a program does and should inform readers as to whether the organization is doing what it said it would do. Examples of activity measures include frequency, rates, numbers of actions completed, etc. Departments can include as activity measures the number of clients or individuals served, if relevant.

b. PROVIDE A MEASURE(S) OF THE PROGRAM'S QUALITY.

Include at least one measure of the program's quality. Quality measures show if a program's activity is being done well. Examples of quality measures include satisfaction levels, assessment against benchmarks, etc.

c. PROVIDE A MEASURE(S) OF THE PROGRAM'S IMPACT.

Include at least one measure of the program's impact. Impact measures show whether an activity delivers and if it is causing a meaningful impact. Impact measures include outcomes, effectiveness, etc. Some examples of different types of impact measures include: return on investment, reduction in risk factors, change in behavior, compliance with standards and regulations, proportion of clients or customers showing improved well-being, and success in a targeted population.

d. PROVIDE A MEASURE(S) OF THE PROGRAM'S EFFICIENCY.

Include at least one measure of efficiency. Efficiency measures quantify how much effort is invested to achieve the impact and help determine if a program is worth it. Efficiency measures commonly assess productivity in the form of a ratio of outputs to inputs. Efficiency measures target how departments can produce a good or deliver a service with the least amount of expense and time and with the least number of errors. Common efficiency measures include cost per unit measures (how much did it cost to produce the product or deliver the service), cycle times (how long did it take to produce the product or deliver the service), and accuracy rates (how many units of the product or service were produced without error; with no rework required).

7. STRATEGIES

Use this section to identify the strategies, or specific courses of action pursued through this decision item. Strategies should achieve performance targets. Performance measurements target what the department will accomplish; a strategy indicates how to achieve these targets.

Department _____	Budget Unit _____
Division _____	
DI Name _____ DI# _____	HB Section _____

1. AMOUNT OF REQUEST

	FY 2023 Budget Request					FY 2023 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	**0**	**0**	**0**	**0**	Total	**0**	**0**	**0**	**0**
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

Est. Fringe	*0*	*0*	*0*	*0*	*Est. Fringe*	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

Non-Counts:

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

Non-Counts:

2. THIS REQUEST CAN BE CATEGORIZED AS:

_____	New Legislation	_____	New Program	_____	Fund Switch
_____	Federal Mandate	_____	Program Expansion	_____	Cost to Continue
_____	GR Pick-Up	_____	Space Request	_____	Equipment Replacement
_____	Pay Plan	_____	Other: _____		

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

NEW DECISION ITEM

RANK: _____ OF _____

Department _____	Budget Unit _____
Division _____	
DI Name _____ DI# _____	HB Section _____

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0		
							0	0.0	
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
							0		
							0		
							0		
Total EE	**0**		**0**		**0**		**0**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**

NEW DECISION ITEM

RANK: _____   OF _____

Department				Budget Unit _____				
Division								
DI Name		DI# _____		HB Section _____				

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0		
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0

NEW DECISION ITEM

RANK: _____   OF _____

Department _____	Budget Unit _____
Division _____	
DI Name _____ DI# _____	HB Section _____

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a.   Provide an activity measure(s) for the program.

6b.   Provide a measure(s) of the program's quality.

6c.   Provide a measure(s) of the program's impact.

6d.   Provide a measure(s) of the program's efficiency.

NEW DECISION ITEM

RANK: _____   OF _____

Department _____	**Budget Unit** _____
Division _____	
DI Name _____ **DI#** _____	**HB Section** _____

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

Estimated Fringe Benefit Contribution Rates
(not applicable for judges)
FY 2023 Budget Instructions

For Estimation Purposes Only

	FY 2023		FY 2022
	Personal Service	**Overtime Calculation**	**Supplemental**
SOCIAL SECURITY	7.65%	7.65%	7.65%
RETIREMENT-MOSERS	23.51%	23.51%	23.51%
LONG-TERM DISABILITY-MOSERS	0.400%	0.400%	0.400%
BASIC LIFE INSURANCE (ACTIVES)-MOSERS	0.237%	0.237%	0.237%
BASIC LIFE INSURANCE (RETIREES)-MOSERS	0.115%	0.115%	0.115%
MEDICAL INSURANCE (ACTIVES)-MCHCP*	24.58%	0.00%	24.58%
MEDICAL INSURANCE (RETIREES)-MCHCP**	4.34%	0.00%	4.34%
UNEMPLOYMENT COMPENSATION	0.12%	0.00%	0.12%
WORKERS' COMPENSATION	1.49%	0.00%	1.49%
TOTAL	**62.44%**	**31.91%**	**62.44%**
Rate with MCHCP adjustment	**33.52% plus $14,797**	**N/A**	**33.52% plus $14,797**

* Medical Insurance (actives) - MCHCP is $1,048/month.

**Medical Insurance (retirees) - MCHCP is $185/month.

SUPPLEMENTAL NEW DECISION ITEM FORM INSTRUCTIONS

Limit supplemental requests to those programs and services with significant needs or changes in circumstance that must be addressed in the current fiscal year. Enter all supplemental requests in the BRASS system and submit paper copies of the Supplemental New Decision Item Forms as part of the October 1 budget submission. Agencies should also submit electronic copies of the Supplemental New Decision Item Forms to B&P by October 1. (Any supplemental request from non-GR funds should be reflected on the data tab of the applicable Fund Financial Summary.)

INSTRUCTIONS

1. Use the Supplemental New Decision Item Form. **The General Assembly uses these forms; therefore, for the sake of consistency, do not make format changes to the forms.** If a supplemental request impacts several budget units, you may combine the various budget unit requests on one department-wide form, as with pay plans. The request form should clearly identify the specific budget unit amounts along with the total department request. Do not combine dissimilar requests on one form. For example, caseload growth for multiple programs could be combined on one form, but that form should not also include a request for a rate increase cost-to-continue.

2. The instructions for completing the Supplemental New Decision Item Form are the same as those for completing the New Decision Item Form with the following exceptions:
   - No ranking is required.
   - Note the original Fiscal Year 2022 House Bill Section, if applicable.
   - If requesting FTE, include the number of positions associated with these FTE. (See example of this calculation below)
   - If requesting FTE, include the number of months needed for these positions.
   - No categorization is required. (Box 2 on the New Decision Item request form)
   - The New Decision Item Request Form Box 4 should include the entire supplemental request as a one-time cost. Request any ongoing costs as a separate cost-to-continue Fiscal Year 2023 new decision item. Box 4 amounts will automatically load in Box 1 of the form.
   - **The requested amount should be the amount needed, less the statutory 3% reserve and any remaining Governor's Expenditure Restrictions. Assume the reserves/restrictions will be released to meet the supplemental needs.** If multiple supplemental requests impact the same appropriation, be sure that the release of the 3% statutory reserve release is not larger than the amount actually in reserve. For example: If an appropriation has a $500 reserve, do not make the mistake of assuming you can release $500 for NDI#1 and $500 for NDI#2.
   - **Box 3 should include total amount and show release of reserve/restriction in the calculation.** (If a release of the Governor's statutory reserve will cover the requested amount, enter $0 in the requested amount on the BRASS form and enter the requested amount as a positive number in the "Release Reserve" column on the BRASS form.)

3. Print preview all forms before submitting to ensure the form prints properly.

Calculating Positions and FTE

1. POSITIONS – The number of positions is the actual number of people you plan to hire. For example, if the request is for 3 research analysts, the number of positions is 3, whether or not the positions are full time.

2. FTE – The number of FTE is the annualized number of positions requested. For example, if the request is for 3 research analysts for 6 months, the number of FTE would be 1.50 FTE or 3 positions for ½ a year (3 positions * six months divided by 12 months (or 3*6/12)=1.50 FTE). If the request is for 16 research analysts for 3 months, the number of FTE would be 4, or 16 positions for ¼ of a year (16*3/12=4).

SUPPLEMENTAL NEW DECISION ITEM

Department		**House Bill Section** _____
Division		
DI Name	**DI#** _____	**Original FY 2022 House Bill Section, if applicable** _____

1. AMOUNT OF REQUEST

	FY 2022 Supplemental Budget Request					FY 2022 Supplemental Governor's Recommendation			
	GR	**Federal**	**Other**	**Total**		**GR**	**Federal**	**Other**	**Total**
PS	0	0	0	0	**PS**	0	0	0	0
EE	0	0	0	0	**EE**	0	0	0	0
PSD	0	0	0	0	**PSD**	0	0	0	0
TRF	0	0	0	0	**TRF**	0	0	0	0
Total	**0**	**0**	**0**	**0**	**Total**	**0**	**0**	**0**	**0**
FTE	0.00	0.00	0.00	0.00	**FTE**	0.00	0.00	0.00	0.00
POSITIONS	0	0	0	0	**POSITIONS**	0	0	0	0

NUMBER OF MONTHS POSITIONS ARE NEEDED: _____   **NUMBER OF MONTHS POSITIONS ARE NEEDED:** _____

Est. Fringe	*0*	*0*	*0*	*0*	***Est. Fringe***	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Other Funds:

Non-Counts: Non-Counts:

2. WHY IS THIS SUPPLEMENTAL FUNDING NEEDED? INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

SUPPLEMENTAL NEW DECISION ITEM

Department		**House Bill Section** _____
Division		
DI Name	**DI#** _____	**Original FY 2022 House Bill Section, if applicable** _____

3. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why.

4. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE
							0	0.0
							0	0.0
Total PS	0	0.0	0	0.0	0	0.0	0	0.0
							0	
							0	
							0	
Total EE	0		0		0		0	
Program Distributions							0	
Total PSD	0		0		0		0	
Transfers							0	
Total TRF	0		0		0		0	
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0

SUPPLEMENTAL NEW DECISION ITEM

Department _____   **House Bill Section** _____

Division _____

DI Name _____ **DI#** _____   **Original FY 2022 House Bill Section, if applicable** _____

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE
							0	0.0
							0	0.0
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**
							0	
							0	
							0	
							0	
Total EE	**0**		**0**		**0**		**0**	
Program Distributions							0	
Total PSD	**0**		**0**		**0**		**0**	
Transfers							0	
Total TRF	**0**		**0**		**0**		**0**	
Grand Total	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**

SUPPLEMENTAL NEW DECISION ITEM

Department	House Bill Section
Division	
DI Name	DI#	Original FY 2022 House Bill Section, if applicable

5. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

    5a.   **Provide an activity measure of the program.**   **5b.**   **Provide a measure of the program's quality.**

    5c.   **Provide a measure of the program's impact.**   **5d.**   **Provide a measure of the program's efficiency.**

SUPPLEMENTAL NEW DECISION ITEM	
Department	**House Bill Section** _____
Division	
DI Name **DI#**	**Original FY 2022 House Bill Section, if applicable** _____

6. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

PROGRAM DESCRIPTION FORM INSTRUCTIONS

HEADER

If funding programs through multiple core appropriations, use the template shown below in the header of those programs' Program Description Forms. The template lists the various appropriations that fund the program and also lists the general revenue, federal, other, and total planned current year funding for each of those appropriations. (Such Program Description Forms may be included behind each Core Decision Item Form that partially funds the program, with that particular core's funding and the total funding clearly visible while the other core appropriations are shaded.) The example below is the Program Description Form for the Director's Office portion of the program.

Program is found in the following core budget(s):									
	Director's Office	SPHL	Admin	CHIME	CLPHS	EHCDP	DCH	DSSR	TOTAL
GR	27,254	31,691	10,151	25,312	4,766	38,177	40,825		178,176
FEDERAL				1,661,511					1,661,511
OTHER				50,000				397,098	447,098
TOTAL	27,254	31,691	10,151	1,736,823	4,766	38,177	40,825	397,098	2,286,785

1a. WHAT STRATEGIC PRIORITY DOES THIS PROGRAM ADDRESS?

Identify which of the department's strategic placemat themes this program addresses.

1b. WHAT DOES THIS PROGRAM DO?

Include a brief explanation of the program. The description should be in an easily readable format and written for a lay audience (i.e. without acronyms and jargon). A clear program description should point the way to the measures that follow.

2. PERFORMANCE MEASURES

Include a limited number of significant, pertinent performance measures for core programs.

Include previously targeted versus actual performance data for the previous three fiscal years and base and stretch performance targets for the current and upcoming two fiscal years. The targeted level should be the amount departments said they would achieve for the specified fiscal year in that year's budget request. If the targets were based on decision items that were either not funded or only partially funded, departments may modify the targets accordingly. Footnote any such modifications. Do not modify or "update" targets to bring them into line with actual performance. The intent is to compare what happened with what departments said would happen.

Comparative benchmarks (from other states, the United States, or the private sector) should be included whenever possible. With graphs, the data should also be included, either in a separate table or on the graph.

Measures should be broken out into the following four categories:

2a. PROVIDE AN ACTIVITY MEASURE(S) FOR THE PROGRAM.

Include at least one activity measure for the program. Activity measures should be of interest to readers trying to understand what a program does and should inform readers as to whether the organization is doing what it said it would do. Examples of activity measures include frequency,

rates, numbers of actions completed, etc. Departments can include as activity measures the number of clients or individuals served, if relevant.

2b. PROVIDE A MEASURE(S) OF THE PROGRAM'S QUALITY.

Include at least one measure of the program's quality. Quality measures show if a program's activity is being done well. Examples of quality measures include satisfaction levels, assessment against benchmarks, etc.

2c. PROVIDE A MEASURE(S) OF THE PROGRAM'S IMPACT.

Include at least one measure of the program's impact. Impact measures show whether an activity delivers and if it is causing a meaningful impact. Impact measures include outcomes, effectiveness, etc. Some examples of different types of impact measures include: return on investment, reduction in risk factors, change in behavior, compliance with standards and regulations, proportion of clients or customers showing improved well-being, and success in a targeted population.

2d. PROVIDE A MEASURE(S) OF THE PROGRAM'S EFFICIENCY.

Include at least one measure of efficiency. Efficiency measures quantify how much effort is invested to achieve the impact and help determine if a program is worth it. Efficiency measures commonly assess productivity in the form of a ratio of outputs to inputs. Efficiency measures target how departments can produce a good or deliver a service with the least amount of expense and time and with the least number of errors. Common efficiency measures include cost per unit measures (how much did it cost to produce the product or deliver the service), cycle times (how long did it take to produce the product or deliver the service), and accuracy rates (how many units of the product or service were produced without error; with no rework required).

3.   **PROVIDE ACTUAL EXPENDITURES FOR THE PRIOR THREE FISCAL YEARS AND PLANNED EXPENDITURES FOR THE CURRENT FISCAL YEAR. (*Note: Amounts do not include fringe benefit costs*.)**

Using the chart included in the form, show the actual program expenditures for the prior three fiscal years and the current year planned expenditures. Enter the data into cells B3 to E6 in the second worksheet of the Excel Program Description Form spreadsheet. The chart on the Program Description Form will pick up those numbers and populate the chart. In order to ensure consistency across agencies, do not change the chart other than adjusting the scale (this can be done by right clicking the y axis, selecting "format axis", and "scale").

Agencies using the alternative Word version of the Program Description Form will need to complete the Program Expenditure History table in the Excel form and then paste the completed table into the Word document.

If there are multiple core appropriations, the chart should include the total program funding rather than the funding for just that core's portion of the program. For such programs, the totals included in the header's table should match the planned current year expenditures in this section's chart.

4. WHAT ARE THE SOURCES OF THE "OTHER" FUNDS?

List the fund names and fund numbers of the "other" funds.

5. **WHAT IS THE AUTHORIZATION FOR THIS PROGRAM?**

   Include any federal or statutory authorization for the program. Include the federal program number, if applicable.

6. **ARE THERE FEDERAL MATCHING REQUIREMENTS?**

   State whether or not the program has federal matching or maintenance of effort requirements. If there are, explain them in detail.

7. **IS THIS A FEDERALLY MANDATED PROGRAM?**

   State whether or not the program is federally mandated. If it is, explain the mandate in detail.

If you have questions about the Program Description Form or need assistance in developing your performance measures, contact Tony Roberts at B&P (Tony.Roberts@oa.mo.gov or 751-9328).

PROGRAM DESCRIPTION FORM PDF INSTRUCTIONS

Program Description Forms are now included on the Missouri Budget Explorer website, searchable by department and program name. Departments will need to create an organized listing of their Program Description Forms (see template on B&P's website for detailed instructions) and a PDF copy of each Program Description Form and submit these to ITSD by January 31 via the shared network drive (\\Oaadminfiles\oafile\BudgetPDFs.) Departments should save copies of their program listing and PDF copies of their Program Description Forms in their department folder in this shared drive. Access to the shared drive is limited; departments previously submitted names of those needing access to the drive. Contact Renee Wright at ITSD (renee.wright@oa.mo.gov) if you need to update personnel with access to the shared drive.

Departments should print preview the PDF copies of their forms prior to submission to make sure they are professional looking, clear, and will print properly, paying particular attention to page breaks.

PROGRAM DESCRIPTION

Department _____   HB Section(s): _____

Program Name _____

Program is found in the following core budget(s):

1a. What strategic priority does this program address?

1b. What does this program do?

2a.   Provide an activity measure(s) for the program.

2b. Provide a measure(s) of the program's quality.

2c. Provide a measure(s) of the program's impact.

PROGRAM DESCRIPTION

Department _____ **HB Section(s):** _____

Program Name _____

Program is found in the following core budget(s):

2d.   Provide a measure(s) of the program's efficiency.

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (_Note: Amounts do not include fringe benefit costs.)_

Program Expenditure History

6,000,000

1,000,000

FY 20 Actual   FY 21 Actual   FY 22 Actual   FY 23 Planned

☐GR   ☐FEDERAL   ■OTHER   ☐TOTAL
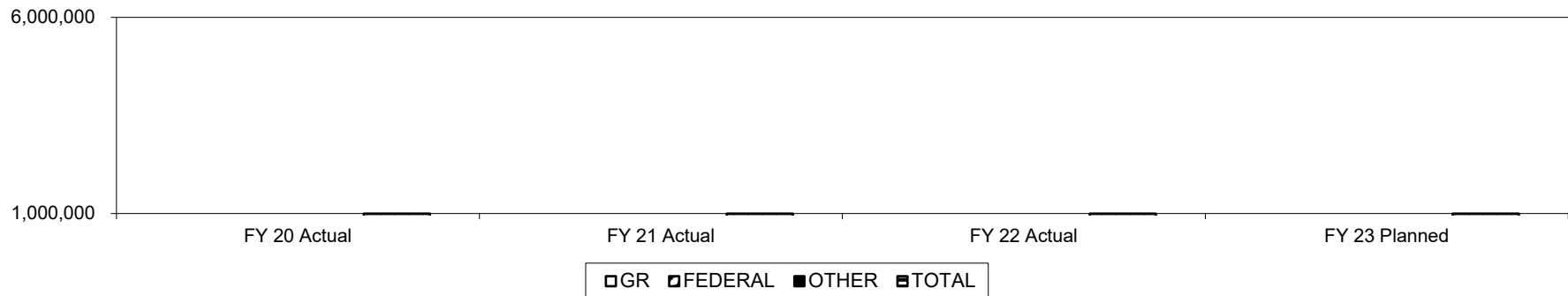
4. What are the sources of the "Other " funds?

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

6. Are there federal matching requirements? If yes, please explain.

7. Is this a federally mandated program? If yes, please explain.

STATE AUDITOR'S REPORTS, OVERSIGHT EVALUATIONS, AND FEDERAL AUDITS/REVIEWS

Section 33.270, RSMo requires budget submissions to include information on the most recent reports done by the State Auditor and evaluations done by the Oversight Division of the Committee on Legislative Research. Complete one form showing State Auditor and Oversight Division reports released over the past three years for applicable programs. The form should also include any federal agency audits/reviews over the past three years.

1. Program Name – List the name of the program or the division.

2. Type of Report – Indicate if the report is a State Auditor's Report, Oversight Evaluation, or Federal Agency Audit/Review.

3. Date Issued – The date the report was issued.

4. Website – The website address where the report can be located.

MO SUNSET ACT REPORTS

Sections 23.250 to 23.298, RSMo specifies that new programs created after August 2003 must sunset within six years of their creation and must be reauthorized by the General Assembly. The Committee on Legislative Research is charged with reviewing programs. Complete one form listing all the agency programs subject to the Missouri Sunset Act.

1. Program – List the name of the program.

2. Statutes – Indicate the statutes that establish the program, including sunset language.

3. Sunset Date – The month and year the program will sunset without General Assembly action.

4. Review Status – Indicate if public hearings and/or reviews have occurred or are scheduled.

The State Auditor's Reports, Oversight Evaluations, and Federal Audits/Reviews form and the Missouri Sunset Act Report form are available on B&P's website.

State Auditor's Reports, Oversight Evaluations, and Federal Audits/Reviews

Program or Division Name	Type of Report	Date Issued	Website Link

Missouri Sunset Act Report

Provide the following information on all programs subject to the Missouri Sunset Act.

Program	Enacting Statutes	Sunset Date	Review Status

FLEXIBILITY REQUESTS

The General Assembly approved flexibility between personal service and expense and equipment, as well as flexibility between divisions and between certain House Bill sections in the Fiscal Year 2022 budget. Agencies interested in retaining their current flexibility or increasing their flexibility should work closely with B&P to develop clearly articulated rationale and justification for this request. Use the Excel form and process described below for requesting budget flexibility. <u>Also provide a comprehensive list of all flexibility requests electronically to your assigned B&P analyst with your October budget submission.</u>

Flexibility must be requested each year, even if approved in the prior year. Therefore, agencies must complete the Flexibility Request form to justify and seek approval to continue any flexibility that was received for Fiscal Year 2022 and to request any new or increased flexibility. Separate appropriation numbers will be assigned to personal service appropriations and to expense and equipment appropriations in case the flexibility is not approved. If the flexibility is approved, agencies may transfer authority between the appropriations upon approval from the Division of Budget and Planning and notification to the General Assembly. For example, if 20 percent flexibility is allowed between personal service and expense and equipment, up to 20 percent of the personal service appropriation may be transferred and used for expense and equipment. Likewise, up to 20 percent of the expense and equipment appropriation may be transferred and used for personal service.

<u>Documentation and Presentation Requirements</u>
1. Agencies must complete the Flexibility Request form to document the request and provide justification. The Flexibility Request form should be placed behind the associated Core Decision Item Form in the agency's budget submission.
2. Agencies must present the request to the House Appropriations Committee, House Budget Committee, and Senate Appropriations Committee as part of their budget presentation.
3. The House Budget Committee and Senate Appropriations Committee must approve any request directing their staff to write appropriations bills with flexibility.
4. Flexibility decisions are for a single appropriation year. Extensions may be approved on a year by year basis with proper justification and approval of the General Assembly.
5. **If flexibility language is approved, agencies are required to do the following in order to flex:**
   1) Get approval of the requested flex usage from the assigned B&P analyst and then
   2) submit notification of the flexibility usage to the House and Senate Appropriations staff (administrative assistant and assigned analyst), and assigned B&P analyst along with a Flexibility Report of all flexibility used since the beginning of the fiscal year.

The Flexibility Request form and the Flexibility Report form are available on B&P's website.

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: **BUDGET UNIT NAME:** **HOUSE BILL SECTION:**	**DEPARTMENT:** **DIVISION:**

1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.
DEPARTMENT REQUEST

2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.

PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED

3. Please explain how flexibility was used in the prior and/or current years.

PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE

FY 2022
Comprehensive List of Flexibility Requests

DEPARTMENT							FLEXIBILITY	
HB	Approp	APPROP NAME	FUND	FUND TYPE	FLEX TYPE	FY 22 APPROP AMT	FY 22 TAFP	FY 23 Requested
10.020	5307	Office of the Director - PS	0101	GR	Flex between PS and E&E	$4,827,583	0%	10%
10.020	5310	Office of the Director - E&E	0101	GR	Flex between PS and E&E	$354,986	0%	10%
10.235	N/A	Division of Behavioral Health/Children's Trauma Treatment	N/A	N/A	Flex between sections 10.110, 10.210, 10.225, and 10.235 for CCHBC	N/A	50%	50%
10.300	N/A	Division of Behavioral Health/Fulton State Hospital	N/A	N/A	Flex within a section - SORTS and Non-SORTS	N/A	10%	10%
10.540	N/A	Division of Developmental Disabilities/Southwest Community	N/A	N/A	Flex for Purchase of Community Services	N/A	15%	15%
Notes:								
FY 22 TAFP Flex should be the amount of flex in the FY 22 TAFP bill, not the flex amount requested.								
Many departments will only have flex between PS and E&E.								
For flex that isn't between two appropriations but is instead between House Bill sections or for programmatic purposes, departments don't need to list the all of the approp numbers, fund numbers, and appropriation amounts. See Sections 10.235, 10.300, and 10.540 for examples of this type of flex.								
Departments don't need to request flex authority to the Legal Expense Fund.								

Date	HB SEC	FUND	FUND NAME	AGY	APPROP	APPROP NAME	APPROP AMT	E	Flex %	Approved Flex Amount	Transfer OUT	Remaining Flex Available	Transfer IN - HB SEC	Transfer IN - Approp	Transfer IN - Approp Name	Explanation of Flex Usage		
8/4/2021	2.015	0101	GENERAL REVENUE	500	0015	BOARD OPERATED PS-0101	26,176,907.00		25%	6,544,227.00	($5,000,000)	$1,544,227	2.015	2298	BOARD OPERATED E&E-0101	For contracted therapy services.	**EXAMPLE**	

INFORMATION TECHNOLOGY REQUEST INSTRUCTIONS

Consolidated Agencies

The portion of ongoing decision items funded in Fiscal Year 2022 for information technology-related expenditures should be transferred out of the Department and transferred in by the Office of Administration's (OA) Information Technology Services Division (ITSD) in Fiscal Year 2023. The Department should work with ITSD to determine the appropriate amount to transfer to ITSD. Proposals for Fiscal Year 2023 information technology-related new decision items must be approved by the Cabinet IT Governance Council (CITGC) to be submitted with ITSD's budget request. The CITGC Project Business Case form (available on B&P's website) must have been completed and submitted to Lisa Glasgow in ITSD (lisa.glasgow@oa.mo.gov) by June 1. The CITGC will review and prioritize potential NDIs in its June, July, and August sessions. If approved by the CITGC, departments should submit an electronic copy of New Decision Item Requests to your assigned B&P analyst and Tara Dampf in ITSD (tara.dampf@oa.mo.gov) by September 1.

Approved requests will be included in the ITSD budget submission. IT consolidated departments must work with ITSD on the development of decision items that include information technology services and equipment. Departments are expected to have representation at the OA budget hearings to answer questions about the specific new decision item requests. OA ITSD will provide the impacted departments with the hearing information. Contact your B&P analyst if you have any questions about this process.

Expense and Equipment Cost Information

Information technology requests should be based on the ITSD cost information provided on the following page. Each new IT request will contain a one-time and an ongoing cost component, similar to the information provided on fiscal notes.

ITSD Equipment and Expenses for FY 2023	DHSS, DIFP, DMH, DNR, DSS			
Equipment	**Desktop**	**VDI**	**Laptop/Notebook**	**Tablet**
Computer Device	547.54	-	831.76	1,636.99
Monitor (21.5 inch)	183.34	183.34	183.34	183.34
Maintenance			-	
Docking Station			130.49	130.49
Security/Archive/Backup	16.84	16.84	16.84	16.84
Workstation management/support software licenses	80.00	80.00	80.00	80.00
Hard drive encryption software	-	-	-	-
Unified Communication Phone	142.80	142.80	142.80	142.80
Unified Communication License	-	-	-	-
Total ONE-TIME Equipment Cost	**$ 970.52**	**$ 422.98**	**$ 1,385.23**	**$ 2,190.46**
* Additional Options				
Second Monitor	183.34	183.34	183.34	183.34
Expenses (ongoing)				
VDI annual charges (includes Office 365)		546.72		
MS-Office Enterprise Software Assurance	167.06		167.06	167.06
Adobe Acrobat Pro	15.63	15.63	15.63	15.63
Adobe Creative Cloud All Apps	922.50	922.50	922.50	922.50
Adobe Creative Cloud Single Apps	358.75	358.75	358.75	358.75
Adobe Captivate	272.65	272.65	272.65	272.65
Adobe Presenter	297.25	297.25	297.25	297.25
Adobe Technical Suite	697.00	697.00	697.00	697.00
Unified Communication Services	164.76	164.76	164.76	164.76
AD & Exchange	95.88	95.88	95.88	95.88
Network	3.00	3.00	3.00	3.00
Internet	17.40	17.40	17.40	17.40
Computer Device Replacement (20% of purchase)	109.51	-	166.35	327.40
Total ONGOING Expense	**$ 3,121.39**	**$ 3,391.54**	**$ 3,178.23**	**$ 3,339.28**
*Additional Memory VDI		48.00		
*Additional VDI Virtual CPU over 2 vCPUs.		48.00		

ITSD Equipment and Expenses for FY 2023	All agencies not listed above			
Equipment	**Desktop**	**VDI**	**Laptop/Notebook**	**Notebook**
Computer Device	547.54	-	831.76	1,636.99
Monitor 1 (21.5 inch)	183.34	183.34	183.34	183.34
Maintenance	-	-	-	-
Laptop Port replicator			130.49	130.49
Security/Archive/Backup	16.84	16.84	16.84	16.84
Workstation management/support software licenses	80.00	80.00	80.00	80.00
Hard drive encryption software	-	-	-	-
Microsoft Office 2016	268.15	268.15	268.15	268.15
Unified Communication Phone	143.30	143.30	143.30	143.30
Unified Communication License	-	-	-	-
Total ONE-TIME Equipment Cost	**$ 1,239.17**	**$ 691.63**	**$ 1,653.88**	**$ 2,459.11**
* Additional Options				
Second Monitor	183.34	183.34	183.34	183.34
Upgrade Microsoft Office 2016 to OfficeProPlus 2016 add	97.44	97.44	97.44	97.44
Install Access 2016 add	111.95	111.95	111.95	111.95
Expenses (ongoing)				
VDI annual charges (includes Office 365)		546.72		
MS-Office Enterprise Software Assurance	-	-	-	-
Adobe Acrobat Pro	15.63	15.63	15.63	15.63
Adobe Creative Cloud All Apps	922.50	922.50	922.50	922.50
Adobe Creative Cloud Single Apps	358.75	358.75	358.75	358.75
Adobe Captivate	272.65	272.65	272.65	272.65
Adobe Presenter	297.25	297.25	297.25	297.25
Adobe Technical Suite	697.00	697.00	697.00	697.00
Unified Communication Services	164.76	164.76	164.76	164.76
AD & Exchange	95.88	95.88	95.88	95.88
Network	3.00	3.00	3.00	3.00
Internet	17.40	17.40	17.40	17.40
Computer Device Replacement (20% of purchase)	109.51	-	166.35	327.40
Total ONGOING Expense	**$ 2,954.33**	**$ 3,391.54**	**$ 3,011.17**	**$ 3,172.22**
*Additional Memory VDI		48.00		
*Additional VDI Virtual CPU over 2 vCPUs.		48.00		

VEHICLE REQUEST INSTRUCTIONS

The Fleet Management Program administers the state's vehicle fleet, pre-approves passenger vehicle purchases, and monitors agency compliance with the State Vehicle Policy to ensure vehicles are acquired, assigned, used, replaced, and maintained in the most efficient and effective manner to conduct state business pursuant to Section 37.450, RSMo. If you have any questions regarding the Fleet Management Program, please contact the State Fleet Manager, Adam Wankum, at adam.wankum@oa.mo.gov. Requests for new or replacement vehicles must be approved by the State Fleet Manager prior to submitting a budget request.

Use agency specific new decision item numbers for new or replacement vehicle requests. You may aggregate agency vehicle requests as department-wide requests. For sedan requests, assume cost estimates for a four door midsize sedan unless specific justification is provided for some other class of sedan.

For pickup trucks, assume a ½-ton pickup unless additional justification is provided. Requests for SUVs and Crossovers must include additional justification as to why the SUV/Crossover is necessary as opposed to another, less costly, more fuel efficient vehicle classification.

In addition to the New Decision Item Form, complete the attached New Vehicle Request Form for any vehicle requests. The first worksheet on the form is for fleet expansion vehicles and the second worksheet is for replacement vehicles. The third worksheet contains useful information about vehicle categories. Submit the New Vehicle Request Form electronically to your B&P analyst and the State Fleet Manager.

The Vehicle Request form is available on B&P's website.

Category	Sedan Subcategory	Law Enforcement Vehicle Subcategory	Van Subcategory	Light Duty Truck	SUV Subcategory
Sedan	Mid	Tahoe	Minivan (7 pax)	Small/Midsize 4x2, Ext/Crew Cab	Mid, 4x4
Law Enforcement Vehicle	Full	Charger	Cargo minivan	Small/Midsize 4x4, Ext/Crew Cab	Full, 4x4
Van	Hybrid, Mid	Durango	12 Pax	½ ton, 4x2, Reg Cab	Hybrid, 4x4
SUV/Crossover	Electric, Mid	Interceptor Utility	15 Pax	½ ton, 4x2, Ext/Crew Cab	Crossover
Light Duty Truck		Responder Sedan (Hybrid)	Cargo, full	½ ton, 4x4, Reg Cab	
Medium Duty Truck		Responder Pickup		½ ton, 4x4, Ext/Crew Cab	
Heavy Duty Truck				½ ton, 4x2 Reg Cab, Alt Fuel	
				½ ton, 4x2, Ext/Crew Cab, Alt Fuel	
				½ ton, 4x4, Reg Cab, Alt Fuel	
				½ ton, 4x4, Ext/Crew Cab, Alt Fuel	
				¾ ton, 4x2, Reg Cab	
				¾ ton, 4x2, Ext/Crew Cab	
				¾ ton, 4x4, Reg Cab	
				¾ ton, 4x4, Ext/Crew Cab	
Vehicle classes shaded require additional justification.					

Vehicle Estimates (Model Year 2021) – Note that Model Year 2022 prices aren't yet available.

These are cost estimates for model year 2022 based on anticipated prices changes to model year 2021 vehicle prices which the State currently has on contract. Chevrolet estimated 1.5% - 4.5% increase, Ford estimated 1% -3% increase, and Stellantis (Chrysler, Dodge, Jeep, Ram) estimated 3% - 6% increase.

Law Enforcement Vehicles

Make	Model	2022 Model Year Estimated Price
Chevrolet	Tahoe 2WD Pursuit Utility Vehicle	$35,630
Dodge	Charger Pursuit All-Wheel Drive Sedan	$28,624
Dodge	Durango Pursuit All-Wheel Drive SUV	$35,063
Dodge	Durango Special Service Package Rear Wheel Drive SUV	$31,984
Ford	Police Interceptor Utility	$34,381
Ford	Expedition Special Services Vehicle	$37,930
Ford	Transit Van 250 AWD	$39,402
Ford	Transit Van 350 Dual Rear Wheel AWD	$45,024
Ford	F150 Police Responder	$36,248

Passenger Vehicles

Make	Model	2022 Model Year Estimated Price
Chevrolet	Malibu	$18,034
Chevrolet	Bolt	$26,951
Ford	Ecosport	$20,638
Ford	Escape Sport Hybrid	$25,610
Ford	Explorer	$27,977
Ford	Explorer Limited hybrid	$46,616
Ford	Escape	$23,686
Ford	Transit Connect Passenger	$25,320
Chevrolet	Traverse	$27,835
Chevrolet	Tahoe	$39,184
Chevrolet	Chevrolet Express Passenger LS 2500	$25,592
Chevrolet	Chevrolet Express 3500 15 Passenger	$27,453
Ford	Transit 350 LWB, EL, HR, DRW	$38,406
Ford	Expedition, Reg. Length	$40,076
Dodge	Charger	$29,760

Light Duty Truck and Work Vans

Make	Model	2022 Model Year Estimated Price
Chevrolet	Colorado Extended Cab	$21,523
Ford	Ranger 4X4	$23,570
Ford	F-150 XL Regular Cab 4x2	$21,123
Ford	F-150 XL Super Cab 4x2	$22,605
Ford	F-150 XL Regular Cab 4x4	$24,347
Ford	F-150 XL Super Cab 4x4	$24,718
Chevrolet	Silverado 1500 Double Cab	$22,902
Ford	F-250 Regular Cab 4X2	$24,402
Ford	F-250 Extended Cab 4X2	$26,321
Ford	F-250 Regular Cab 4X4	$26,940
Chevrolet	Silverado 2500HD Double Cab 4X4	$29,290
Chevrolet	Silverado 3500HD Regular Cab	$27,520
Ford	F-350 Extended Cab 4X2	$28,725

Chevrolet	Silverado 3500HD Regular Cab 4X4	$29,483
Ford	F-350 Super Cab 4X4	$31,278
Ford	Transit Connect Cargo Van LWB	$26,453
Chevrolet	Express Cargo 2500	$22,020

DEPARTMENT BUDGET REQUEST FOR EXPANSION VEHICLE

Department	
Division	
Fiscal Year	2023

Fund Name	# Vehicles	Fund #	Amount
General Revenue			$0
Federal			$0
Other			$0
Total	0		$0

Vehicle Requested					
Make	Model	Cost	Fund	Brief description of how vehicle will be used. Include additional justification for vehicle class requested if required per vehicle categories tab.	What has changed programmatically and/or what new responsibilities require a fleet expansion.

DEPARTMENT BUDGET REQUEST FOR REPLACEMENT VEHICLE

Department	
Division	
Fiscal Year	**2023**

Fund Name	# Vehicles	Fund #	Amount
General Revenue			$0
Federal			$0
Other			$0
Total	0		$0

Vehicle to be Replaced							Vehicle Requested				
Year	Make	Model	Current Odometer	Estimated Odometer July 1, 2022	FY 21 Annual Miles Driven	VIN	Make	Model	Cost	Fund	Brief description of how vehicle will be used. Include additional justification for vehicle class requested if required per vehicle categories tab.

OTHER EXPENSE AND EQUIPMENT GUIDELINES

<u>Suggested Standardized Budget Factors</u>
The following information may be useful in the preparation of expense and equipment requests. The table, "Expense and Equipment Guidelines for New Staff," identifies the unit cost of expense and equipment items often associated with requests for new staff positions. The other table provides cost estimates for a variety of equipment items. These guidelines are not mandated caps, nor are they entitlements, as agencies may have unique needs. As with all items, requests for expense and equipment funding must be justified on a case-by-case basis.

Expense and Equipment Guidelines for New Staff

	Regular	Systems Furniture
Desk	$601	
Chair	$719	$719
Side chair (1)	$382	$382
Systems Furniture		$6,800
File Cabinet (1 four drawer)	$599	
Calculator	$20	$20
Subtotal One-Times	**$2,321**	**$7,921**
Office Supplies	$372	$372
Total	**$2,693**	**$8,293**

Equipment Guidelines

Vocational Enterprises System Furniture:
- MVE Systems Furniture*
  Estimate 8' x 8' cubical $6,800
  *Includes: work surface, overhead organizer, task light and two drawer file cabinet.

Telecommunications Relocations
- Voice/data wiring (twisted four pair cable) .... $300 per station

Additional Guidelines
- Physical move costs of FTE (telecommunications relocations not included) $350 per FTE

- Janitorial/Trash** ....$1.75 per square foot

- Utilities** ....$2.00 per square foot

  **When planning FTE space needs, use 230 square foot per FTE.

STATEWIDE REAL ESTATE INSTRUCTIONS

The annual Statewide Real Estate budget reflects statewide space usage. Use FY 2022 regional rental rates for leased facility new decision items (see #6 below). The Division of Facilities Management, Design and Construction (FMDC) will develop the real estate budget, except for the items detailed below (see #2 below).

ITEMS OF SIGNIFICANCE

1. Annual Budget – Real estate funds are annual appropriations. The Fiscal Year 2023 Department Request budget submission should include necessary funding for FY 2023 department real estate requirements. FMDC will provide each department with a list of FY 2023 real estate space to include leased, state owned, and institutional locations.

2. Deadlines –The statewide real estate budget is due to B&P by October 1 as required by state statute. Each agency's budget must be final and submitted to Lynne Kempker (lynne.kempker@oa.mo.gov) in FMDC by September 1. The table below indicates FMDC due dates.

ITEM	RESPONSIBLE FOR FORM PREPARATION	RESPONSIBLE FOR BRASS ENTRY	DUE DATE TO FMDC
1. Cores for leased facilities, and allocations for state owned and institutional space	FMDC	FMDC	September 1
2. New Decision Items	Department	FMDC	September 1
3. Transfers In and out of department operating budgets	Department	Department	September 1 – in Coordination with FMDC
4. Transfers In and out of HB 13	FMDC	FMDC	September 1 – in coordination with Departments

3. Six-Year Plan – FMDC oversees an ongoing office space planning process using long-term leased, state owned, and institutional space needs provided by state agencies. Each department is to submit to FMDC a six-year plan (format is attached), including the following:

   - Program elimination/downsizing/co-location by location for each fiscal year of the six-year plan. As there have been substantial FTE reductions across state government, agencies should consider co-locations with other agencies, relocations and combinations of existing staff within owned and leased space and communicate these future space needs/ideas to FMDC;
   - Significant changes in program operations that could potentially affect use of facilities; and
   - Program expansion/new FTE requirements by location for each fiscal year of the six-year plan.

4. Core and New Decision Item Forms – FMDC will prepare and submit the core forms for all leased facilities in addition to the allocations for state owned and institutional facilities. The allocations for state owned and institutional facilities include utilities and janitorial costs. The requesting department is responsible for creating the new decision item form for any new decision items. New decision items include items that do not fall under the core request (e.g. additional space for new FTE or program requirements, special-purpose facilities, or more space without a corresponding increase in FTE). Do not request multiple items using the same new decision item

form. Submit all new decision item requests on separate new decision item forms. As noted above, departments must submit this information to FMDC by September 1.

Departments are responsible for reviewing each real estate location to verify the funding source(s) and split(s). If reallocations are needed, please submit any changes to Lynne Kempker (lynne.kempker@oa.mo.gov) in FMDC. Any reallocations must be between the same fund types.

RANKINGS
HB 13 decision items for FY 2023 will fall into one of the following categories:
- 001 Core
- 005 New Decision Items

If you have any questions about the real estate budget instructions or process, please contact Lynne Kempker (751-7835) or Brenda Verslues (751-7029) in FMDC.

5. <u>BRASS Data Entry</u> – With the exception of transfers in and out of department operating budgets, FMDC will do all BRASS entry. Hard copies of requests are not considered final until all information is entered into BRASS.

6. <u>Regional Rental Rates</u> – For budgeting purposes, use the following regional rates for new decision items: Metro (Kansas City and St. Louis City), $21.00/square foot; Out-State (all other cities not specifically listed), $14.00/square foot; Large City (Columbia, Springfield, Jefferson City, St. Joseph, Joplin, Cape Girardeau, and St. Charles), $18.00/square foot; or St. Louis County, $21.00/square foot.

7. <u>Janitorial & Utility Rates</u> – For budgeting purposes, use the following rates for new decision items: janitorial, $1.75/square foot, utilities, $2.00/square foot.

8. <u>Lease Actions For Existing Contracts</u> – FMDC recommends lease extensions at most locations. If an agency requests a bid for a new location, provide written justification for the bid including a space analysis, submit such requests to Brenda Verslues (751-7029) in FMDC.

9. <u>New Decision Items</u> – Following the September 1 new decision item form due date, FMDC and B&P will jointly evaluate any need for additional space for new staff or program space. A department may not request new space unless FMDC verifies that space does not exist in existing leased locations or state owned facilities. Each department must submit a space analysis that supports the need for additional space. If approved, FMDC will include the department-submitted new decision item form in the FMDC Department Request real estate budget.

10. <u>Transfers</u> – Per FMDC policy, if a department acquires new leased space through the budget process without a New Decision Item Request in the FMDC real estate budget (HB13), the funding source of the newly acquired space must be from the department's operating E&E. Additionally, the department must transfer those funds to HB13 in the following budget cycle for FMDC to make a lease commitment. The only exception would be for an interim or temporary lease such as a temporary parking lease. FMDC will annually review lease costs being paid from department operating E&E and will submit the results to the impacted agencies for review. Include those expenditure amounts in the department's Transfers Out submitted in the department's operating budget. Fund sources should match for transfers in and transfers out.

				STATEWIDE LEASING - SIX YEAR PLANNING DOCUMENT					
AGENCY:									
ORGANIZATION:									
Lease #	**Facility Location (City/Address)**	**FTE 2022**	**FTE 2023**	**FTE 2024**	**FTE 2025**	**FTE 2026**	**FTE 2027**	**Proposed Changes in Program Delivery**	**Comments**

CAPITAL IMPROVEMENT REQUESTS

The Fiscal Year 2023 capital improvements bill will be an annual bill. The Division of Facilities Management, Design and Construction (FMDC) will work with each agency to determine the necessary amount for Fiscal Year 2023 requests. The FMDC will be using the following schedule for the FY 2023 CI process:

1. May 1 - September 15 – Each department will update all unfunded requests and enter any new requests in the CIBR database, and then notify FMDC when complete, no later than September 15. Higher education institutions are not included in CIBR; instead, the Coordinating Board for Higher Education (CBHE) will review, organize, and prioritize institution budget requests for inclusion in CBHE's recommendation. CBHE recommendations should be sent to FMDC no later than September 15.
2. September 15 - November 1 – FMDC personnel perform final reviews of requests with input from agency personnel, and then analyze and assemble the requests in a comprehensive plan for inclusion in FMDC's recommendations to B&P.
3. November 1 – FMDC submits the FY 2023 recommendations to B&P.

Departments should prioritize maintenance and repair needs, and keep them up to date in the CIBR database.

It is important to update unfunded requests on an annual basis. When updating unfunded requests, it is important to update all aspects of the unfunded request for consideration in the next budget cycle. Many aspects of a request will change from budget cycle to budget cycle; therefore, it is important to review all aspects of the request before advancing it to the next cycle.

Departments are expected to have representation at the OA budget hearings to answer questions about the specific new decision item requests. OA will provide the impacted departments with the hearing information.

CAPITAL IMPROVEMENTS REAPPROPRIATION PROCESS

Although House Bills 17, 18 and 19, from Fiscal Year 2022, were one-year bills, most of the projects were multi-year. Therefore, the Fiscal Year 2023 reappropriations process will include a comprehensive review of all requests to reappropriate those funds. FMDC will work with departments to review the projects and determine if Fiscal Year 2022 completion is possible and if not, to determine the appropriate reappropriation amount. B&P will work with departments regarding all other requests for reappropriations.

Fund Financial Summary Form Instructions

General Information: The Fund Financial Summary Forms (FFS) provide detailed annual revenue and expenditure data for each fund, as required by Sections 33.240 and 33.250, RSMo.

- All forms should be submitted **using the Excel format** provided by Budget and Planning (B&P).
- The FFS template and an example are available on B&P's website.
- **Do not overwrite or change formulas.**
- Fonts and type sizing (Arial, size 10) should be consistent throughout the form tab. The printed form should be only two pages.
- Save documents in the following format for submission to B&P:
  1. Save while in the form tab.
  2. **For the October submission, files should be saved as FY 2023 – 0100 Sample Fund – Department acronym.** *For January submission FY 2023 – 0100 Sample Fund – Governor*.
- For the October submissions, **hide** the Governor Recommended column in the Form tab. This column should only display data in the January submission.
- The department assigned to complete a FFS for a particular fund is responsible for reporting **ALL** appropriations and resources for that fund across **ALL** departments.
  - Any departments who are spending from funds administered by another department must notify the reporting department of any new/additional spending requests from the fund. If there are further questions, contact your assigned B&P analyst.
- Detailed instructions are included below concerning how to pull the data used in the FFS forms. B&P will also provide a download of beginning cash balances, appropriations, expenditures, and revenues to assist in completing these forms.

NOTE: **No fund should have a negative Ending Cash Balance unless it is at real risk of insolvency.** If this is the case, you must provide a solvency plan with the form submission. Contact your assigned B&P analyst for additional details.

Forms Submission
- Forms with department request information are due to B&P by October 15.
  - Submit an electronic copy of the Excel workbook, including all tabs, to your assigned B&P analyst. Do not include these in your October 1 printed budget book submission.
  - B&P will submit the forms to House and Senate Appropriations and Oversight staff. **Any information the departments add to the forms for their own calculations when submitting to B&P will be forwarded, unless otherwise instructed.**
- Forms with Governor recommended information are due to B&P two weeks after the Governor recommendations are announced.
  - Submit an electronic copy of the Excel workbook, including all tabs, to B&P. B&P will provide a complete set to House and Senate Appropriations and Oversight staff as well as to OA-Accounting.
- As was done in previous fiscal years, the House Appropriations Committee has requested a separate spreadsheet with certain information from the Fund Financial Summary (FFS) forms. (The form is available on B&P's website.) This spreadsheet should be submitted along with the October 15 FFS submission and along with the Governor Recommendation FFS submission two weeks after Governor Recommendations are announced. Submit an electronic copy to B&P and B&P will submit a comprehensive set of the worksheets to the House and Senate Appropriations and Oversight staff. Any questions about this spreadsheet should be directed to your House Appropriations analyst.

Fund Financial Summary Form Overview

Form Tab

The form tab is a summary sheet for the fund. The sheet is automatically populated with data from the "data" tab. **Do not write over formulas in the "form" tab.**

Check Boxes
- Check applicable boxes related to authorization for the fund, type of fund, interest to the fund, and biennial fund sweep information.

Revenue Source
- Provide a description of the revenue source to the fund. Include any constitutional/statutory citations or other explanations of the basis for this revenue. **Include information on timing of revenue receipts into the fund, e.g. monthly, quarterly, annually, etc.**

Fund Purpose
- Include all eligible uses for the fund either statutorily or through administrative rules.

Explanation of Unexpended Appropriation Amount
- Provide a detailed explanation of "Unexpended Appropriation Amount". **Clearly identify which portions are the result of statutory reserves, Governor's Expenditure Restriction**, and/or **unexpended amounts due to over-appropriation.**

Explanation of Other Adjustments
- Provide a detailed explanation of "Other Adjustments".
  - This portion can be used, as needed, to explain any other adjustments beyond those included in the unexpended appropriation or not outlined below.

Explanation of Outstanding Projects
- Provide a detailed explanation of "Outstanding Projects" associated with the fund. **Include an itemized list of estimated project timelines and completion dates.**
  - Outstanding projects include any budgetary items where the resources have already been committed but that have not progressed to a point where expenditures are complete or items awaiting final authorization on pending contracts.
  - For example, if a construction project has been approved but will not use current appropriation authority, enter that amount here.

Explanation of Cash Flow Needs
- Provide a detailed explanation of the "Cash Flow Needs" amount in the box provided.
  - Cash flow needs should include what is needed to fund staff and other program costs until revenues are next available.
  - The amount of cash flow need may vary depending upon the fund; therefore, solid justification for the planned cash flow need is important. Detailed information on the calculations and assumptions used to generate the cash flow amount should be included.
  - For example, a normal cash flow need may be one payroll cycle and a portion of the E&E appropriation. If a fund receives a significant portion of its revenue in the fourth quarter of the fiscal year, the cash flow need could be much greater.

Other Notes
- Provide any additional information pertinent to the fund analysis in the "Other Notes" section.

Please see the attached fund financial summary form included in the budget instructions for an example of the form tab narratives.

Data Tab

The "data" tab feeds information to the "form" tab. This allows data to be entered at the appropriation and revenue source level of detail, but be compiled into aggregate amounts on the "form" tab.

Fringe calculation
- The "fringes and interest rates" tab includes estimated fringe rates for the current and upcoming budget years. These fringe rates can be applied to personal service amounts in the data tab in order to determine estimates for current year and upcoming budget year fringe costs. Alternatively, in years when the fringe costs change little from the previous fiscal year, departments can assume that fringe costs remain constant from prior year actual expenditures. **The fringe amounts should be realistic estimates and don't need to match what is coded in BRASS.**
- Department request and Governor recommended fringe amounts should reflect any requested/recommended increases or decreases in staffing levels.
- Departments should review estimated fringe costs to make sure that fringe costs for existing staff are not artificially inflated. This can sometimes happen when the full fringe percentages are applied to total personal service appropriations, without considering history, turnover, or vacancies.

Detailed Instructions for the Data Sheet

These instructions provide details for what departments should enter within the data tabs, and how to extract the necessary data from SAM II. **If a cell contains a formula, please do not overwrite the formula.**

MOBIUS reports can help departments complete the data sheets. All departments have access to MOBIUS or can request it through the normal SAMII Security Access form.

To obtain the MOBIUS reports:
1. Open Document Direct (MOBIUS)
2. Select File – Document Explorer
3. Double click on your department
4. Enter your SAMII username and password and click OK
5. Click on Report
6. Scroll down to find the form you decide to use (OFN17R1M is a monthly cash activity report and F100 is a balance sheet) and click on it
7. Find the report you need in the box to the right and double click on it. A recall may be required, and if so it will be requested and you will have to wait until the status is changed to "Available."
8. To find a specific fund click on Edit – Find
9. Type the fund number and select Find

Reconcile to Reports Column (**OPTIONAL**)
1. **June 30 Cash Balance** - enter the reported June 30th cash balance for FY 2020 (for prior year) and FY 2021 (for current year) using either the OFN17R1M (Monthly Fund Cash Activity Report) or the F100 (Balance Sheet Report) in MOBIUS.
2. **Lapse Period Spending** - enter lapse period spending.
3. **Misc. Payables** - enter any miscellaneous payables.
4. **Other Adjustments** – enter any other adjustments as needed.
5. **Beginning Cash Balance** – this is a formula based upon the information entered above.

Fund Operations Row

The Beginning cash balance must be calculated, as detailed below, for the prior fiscal year. Current year and requested year cash balances will pull automatically from existing formulas.

1. **Ending Lapse Period Cash Balance** - enter the cash balance after the lapse period. The F100 report in MOBIUS will contain the necessary information. Select the lapse period ending F100 report for FY 2020 for the applicable fund (7/31/2020).
2. **Misc. Payables** - enter the amount of any miscellaneous payables. These payables are for expenditures that posted to an appropriation, but the cash was not paid out until the next fiscal year.
   - See the Liabilities, Reserves, and Fund Balances section in the Inception to Date column of the F100 report.
3. **Other Adjustments** - enter the amount of any other adjustments as needed.
4. **Beginning Cash Balance** – this is a formula based upon the information entered above.

Receipts Rows

To obtain actual receipts and transfers-in from a data warehouse query:
1. Select the Financial Data Warehouse
2. Go to Revenues/Receivables
3. Choose View Reports
4. Choose Standard Reports
5. Choose Budgetary Basis Revenue by Accounting Distribution
6. Select the following data:
   - Budget Fiscal Year - ALL
   - Fiscal Year – 2021
   - Fiscal Month – ALL
   - Select the applicable fund number
   - Group By Revenue Source
   - Display Option 8 –Sum of options 1, 2, 3, 4, 5, and 6 excluding Deferred Revenues. In addition to receipts, this option includes transfers into the fund.

When entering the revenue source codes from the data warehouse download, the revenue source code descriptions will automatically populate from the Revenue Source Code tab.

Using the accrual basis instead of the cash basis will impact the balance.

Prior Year Actual Column - Enter actual receipts by revenue source code.

Current Year Approp Column - Enter estimated receipts by revenue source code.

Dept Request & Gov Rec Columns - Enter estimated receipts by revenue source code.

Transfer Approp Number and Transfer Name Rows – Enter the estimated transfer amount by appropriation number.

Total Receipts Row – This is a formula adding receipts and transfers.

Total Resources Available Row – This is a formula adding beginning cash balance and total receipt.

Appropriations Rows

To obtain appropriation amounts and expenditures from a data warehouse query:
1. Select the Financial Data Warehouse
2. Go to Appropriations
3. Choose Create Reports
4. Select the following data:
   - Budget Fiscal Year –
     - 2021 for Prior Year Approp Column
     - 2022 for Current Year Approp Column
   - Fiscal Year – users will need to also run the query using ALL to make sure lapse period documents posted correctly in the data warehouse
   - Select the applicable fund number
   - Group by: House Bill, Appropriation, and Multi-Year Indicator
   - Display Options: Current Appropriation, Transfer In, Transfer Out, Expended YTD, and Code Descriptions

Note: If you are trying to reconcile to the June 30th Cash Balance report and need lapse period spending, select Budget Fiscal Year - 2021, Fiscal Year – 2021 and also "Expended Monthly" under display options.

PRIOR YEAR

Prior Year Approp Column – Enter the prior year appropriated amounts by appropriation number under each of the applicable sections: Operating Approps and Reapprops, Transfer Approps & Reapprops, and CI Approps, Reapprops & Transfers.

For biennial appropriations, enter the full appropriation amount if it is the first year of the appropriation. If it is the second year of the biennium, subtract any prior year expenditures from the appropriated amount.

Prior Year Biennial/Reapprop Adjustments Column – Adjustments will be needed for biennial appropriations or reappropriations.

For a biennial appropriation in the first year, enter the following formula: the Prior Year Actual column minus the Prior Year Approp column. This is necessary to adjust the biennial appropriation amount for the first year of the biennium.

For a biennial appropriation, in the second year of the biennium, no adjustment is necessary unless the biennial appropriation is reappropriated. If the biennial appropriation is reappropriated, enter the amount that was reappropriated as a negative number.

Prior Year Adjusted Approp Column – This is a formula adding the Prior Year Approp column plus the Prior Year Biennial/Reapprop Adjustments column.

Prior Year Actual Column – Enter the prior year actual spending by appropriation number under each of the applicable sections: Operating Approps and Reapprops; Transfer Approps & Reapprops in Operating Budget; and CI Approps, Reapprops & Transfers.

CURRENT YEAR

Current Year Approp Column - Enter the current year appropriated amounts by appropriation number under each of the applicable sections: Operating Approps and Reapprops, Transfer Approps & Reapprops, and CI Approps, Reapprops & Transfers. As noted under the fringe calculation instructions, fringe amounts should be realistic estimates and don't need to match what is coded in BRASS.

For biennial appropriations, enter the full appropriation amount if it is the first year of the biennium. If it is the second year of the biennium, subtract any prior year expenditures from the appropriated amount.

Current Year Biennial/Reapprop Adjustments Column – Adjustments will be needed for biennial appropriations or reappropriations.

For a biennial appropriation in the first year, enter the following formula: the Prior Year Actual column minus the Prior Year Approp column. This is necessary to adjust the biennial appropriation amount for the first year of the biennium.

For a biennial appropriation, in the second year of the biennium, no adjustment is necessary unless the biennial appropriation is reappropriated. If the biennial appropriation is reappropriated, enter the amount that was reappropriated as a negative number.

Increases to Estimateds & Supps Column – Enter any estimated "E" increases or supplemental requests, including appropriated transfers-in, by appropriation.

Current Year Adjusted Approps Column– This is a formula based upon the information entered above.

DEPT REQUEST/GOV REC

Dept Request Column and Gov Rec Column - Enter the requested appropriated amounts by appropriation number under each of the applicable sections: Operating Approps and Reapprops, Transfer Approps & Reapprops in Operating Budget, and CI Approps, Reapprops & Transfers.

For biennial appropriations, enter the full appropriation amount if it is the first year of the biennium. If it is the second year of the biennium, subtract any prior year expenditures from the appropriated amount.

Budget Year Biennial/Reapprop Adjustments Column – Adjustments will be needed for biennial appropriations or reappropriations.

For a biennial appropriation in the first year, enter the following formula: the Prior Year Actual column minus the Prior Year Approp column. This is necessary to adjust the biennial appropriation amount for the first year of the biennium.

For a biennial appropriation, in the second year of the biennium, no adjustment is necessary unless the biennial appropriation is reappropriated. If the biennial appropriation is reappropriated, enter the amount that was reappropriated as a negative number.

Budget Balance Row - This is a formula based upon total resources available minus total appropriations.

Adjustments Rows

Unexpended Appropriation Row – for prior year appropriations, this is a formula based upon total appropriated amount minus the total actual spending. Nothing needs to be entered in the prior year actual column.

For Current Year, Dept Request, and Gov Rec Columns, if an agency chooses to estimate lapse, enter the estimated lapse amount.

Other Adjustments Row – Enter any other adjustments as needed.

Ending Cash Balance Row – This is a formula based upon budget balance plus unexpended appropriation. This amount carries forward to the next fiscal year.

Fund Obligations Rows

Ending Cash Balance Row – This is equal to the ending cash balance from the above section. **No fund should have a negative ending cash balance unless it is at real risk of insolvency.** While this is rare, if this is the case with any of your department funds, you must provide a solvency plan with the form submission. Contact your assigned B&P analyst for additional details.

Outstanding Projects Row - Enter the amount of unappropriated obligations against the fund. For example, if a local wastewater construction project has been approved but will not use current appropriation authority, enter that amount here.

Cash Flow Needs Row - Since many funds do not receive new revenue before payments must be made, the agency should estimate the amount of the cash balance that will be needed for cash flow purposes. The calculation for the cash flow amount must be included in the Cash Flow Needs notes section of the fund financial summary.

Unobligated Cash Balance – this is a formula based upon the information entered above.

Completing the Form Submission
- Spell check the file for spelling and grammatical errors.
- Make sure the fonts and type sizes (Arial, size 10) are consistent throughout the form tab.
- Print preview the Form Tab sheet. The form should fit on two pages.
- Save the file while in the Form Tab.
- The file should be saved as FY 2023 – 0100 (Sample Fund) – Department. *Use for October submission. For January submission FY 2023 – 0100 (Sample Fund) – Governor*
- Submit an electronic copy of the Excel workbook, including all tabs, to B&P, B&P will provide a complete set of all forms to the General Assembly Appropriations, Oversight, and to OA Accounting (OAACFR@oa.mo.gov).

STATE OF MISSOURI
FUND FINANCIAL SUMMARY

DEPARTMENT: 0
FUND NAME: 0
FUND NUMBER: 0000

	Federal Fund	
☐ Statutory _____	☐ Administratively Created	☐ Subject To Biennial Sweep
☐ Constitutional _____	☐ Interest Deposited To Fund	☐ Subject to Other Sweeps (see Notes)

FUND OPERATIONS	FY 2021 ADJUSTED APPROP	FY 2021 ACTUAL SPENDING	FY 2022 ADJUSTED APPROP	FY 2023 REQUESTED	FY 2023 GOVERNOR RECOMMEND
BEGINNING CASH BALANCE	0	0	0	0	0
RECEIPTS:					
REVENUE (Cash Basis: July 1 - June 30)	0	0	0	0	0
TRANSFERS IN	0	0	0	0	0
TOTAL RECEIPTS	0	0	0	0	0
TOTAL RESOURCES AVAILABLE	0	0	0	0	0
APPROPRIATIONS (INCLUDES REAPPROPS):					
OPERATING APPROPS	0	0	0	0	0
TRANSFER APPROPS	0	0	0	0	0
CAPITAL IMPROVEMENTS APPROPS	0	0	0	0	0
TOTAL APPROPRIATIONS	0	0	0	0	0
BUDGET BALANCE	0	0	0	0	0
UNEXPENDED APPROPRIATION *	0	0	0	0	0
OTHER ADJUSTMENTS	0	0	0	0	0
ENDING CASH BALANCE	0	0	0	0	0

FUND OBLIGATIONS					
ENDING CASH BALANCE	0	0	0	0	0
OTHER OBLIGATIONS					
OUTSTANDING PROJECTS	0	0	0	0	0
CASH FLOW NEEDS	0	0	0	0	0
TOTAL OTHER OBLIGATIONS	0	0	0	0	0
UNOBLIGATED CASH BALANCE	**0**	**0**	**0**	**0**	**0**

STATE OF MISSOURI
FUND FINANCIAL SUMMARY

DEPARTMENT: 0
FUND NAME: 0
FUND NUMBER: 0000

REVENUE SOURCE:

FUND PURPOSE:

EXPLANATION OF UNEXPENDED APPROPRIATION AMOUNT:

EXPLANATION OF OTHER ADJUSTMENTS:

EXPLANATION OF OUTSTANDING PROJECTS:

EXPLANATION OF CASH FLOW NEEDS:

OTHER NOTES:

*   Do not include in the Prior Year Actual column as doing so would double count lapse & reserve.

STATE OF MISSOURI
FUND FINANCIAL SUMMARY

DEPARTMENT: Higher Education
FUND NAME: Guaranty Agency Operating Fund
FUND NUMBER: 0880

		Federal Fund		
x	Statutory Federal Higher Education Act: Section 682CFR	Administratively Created		Subject To Biennial Sweep
	Constitutional _____	x	Interest Deposited To Fund	Subject to Other Sweeps (see Notes)

FUND OPERATIONS	FY 2020 ADJUSTED APPROP	FY 2020 ACTUAL SPENDING	FY 2021 ADJUSTED APPROP	FY 2022 REQUESTED	FY 2022 GOVERNOR RECOMMEND
BEGINNING CASH BALANCE	38,826,732	38,826,732	47,891,125	50,329,444	50,329,444
RECEIPTS:					
REVENUE (Cash Basis: July 1 - June 30)	4,347,110	4,347,110	4,506,888	4,673,163	4,673,163
TRANSFERS IN	18,136,206	18,136,206	15,000,000	15,000,000	15,000,000
TOTAL RECEIPTS	22,483,316	22,483,316	19,506,888	19,673,163	19,673,163
TOTAL RESOURCES AVAILABLE	61,310,048	61,310,048	67,398,013	70,002,607	70,002,607
APPROPRIATIONS (INCLUDES REAPPROPS):					
OPERATING APPROPS	21,096,865	12,423,014	20,112,062	20,112,062	20,162,292
TRANSFER APPROPS	2,124,937	995,909	2,111,643	2,400,140	2,428,143
CAPITAL IMPROVEMENTS APPROPS	0	0	0	0	0
TOTAL APPROPRIATIONS	23,221,802	13,418,923	22,223,705	22,512,202	22,590,435
BUDGET BALANCE	38,088,246	47,891,125	45,174,308	47,490,405	47,412,172
UNEXPENDED APPROPRIATION *	9,802,879	0	7,000,000	6,877,195	7,014,739
OTHER ADJUSTMENTS	0	0	(1,844,864)	(2,136,327)	(2,136,327)
ENDING CASH BALANCE	47,891,125	47,891,125	50,329,444	52,231,273	52,290,584

FUND OBLIGATIONS					
ENDING CASH BALANCE	47,891,125	47,891,125	50,329,444	52,231,273	52,290,584
OTHER OBLIGATIONS					
OUTSTANDING PROJECTS	0	0	0	0	0
CASH FLOW NEEDS	0	0	16,253,376	14,429,937	14,718,536
TOTAL OTHER OBLIGATIONS	0	0	16,253,376	14,429,937	14,718,536
UNOBLIGATED CASH BALANCE	**47,891,125**	**47,891,125**	**34,076,068**	**37,801,336**	**37,572,048**

DEPARTMENT: Higher Education
FUND NAME: Guaranty Agency Operating Fund
FUND NUMBER: 0880

REVENUE SOURCE: Revenue sources for fund 0880 include monthly reimbursement from the Department of Education for Teacher Loan Forgiveness payments and Treasury Offset refunds; quarterly payments from the Department of Education for Account Maintenance fees; daily interest deposits; and other sporadic refunds and rebates. In addition, the DHE's share of student loan collections and default aversion assistance fees are periodically transferred from fund 0881, as authorized by federal statute. In FY20, revenues include a transfer of the remaining balance from the U.S. Department of Education/Coordinating Board for Higher Education P.L. 105-33 Interest Account (0851) to be used for default prevention and reduction activities.

FUND PURPOSE: The Guaranty Agency Operating Fund is used to pay the administrative costs of the DHE Student Loan Program and to pay other student financial aid related expenses. The major administrative costs associated with the DHE are the costs of processing and servicing the loans that were guaranteed by the agency. The DHE employs a loan servicing contractor to maintain its borrower database and perform some loan processing functions.

EXPLANATION OF UNEXPENDED APPROPRIATION AMOUNT: The FY19 unexpended amount is the result of appropriations exceeding necessary expenditures. In FY20 and FY21, unexpended appropriation authority is based on anticipated expenditures.

EXPLANATION OF OTHER ADJUSTMENTS: The $1.8 million adjustment for FY19 and $2.1 million for FY20 are associated with the collections transfer from Fund 0881. It is anticipated that actual transfers will be $1.8M and $2.1M less than the $15M appropriated transfer in FY20 and FY21.

EXPLANATION OF OUTSTANDING PROJECTS:

EXPLANATION OF CASH FLOW NEEDS: The Cash Flow Needs represent 1) amounts needed to supplement cash flow in Fund 0881, which is used to purchase defaulted student loans, 2) amounts needed to cover potential federal penalties, and 3) amounts needed to wind down the student loan guaranty agency, in the event that becomes necessary. Please note that because the guaranty agency is self-sustaining and operates solely using funds it earns and deposits into 0880, funds remaining at the end of FY21 will become necessary for ongoing operation of the program. If the guaranty agency is unable to meet statutory obligations, federal sanctions or a revocation of authority to operate could result.

OTHER NOTES: N/A

* Do not include in the Prior Year Actual column as doing so would double count lapse & reserve.

TAX CREDIT ANALYSIS FORM INSTRUCTIONS

General Information

Pursuant to Section 33.282.2 RSMo, each department authorized to offer deductions, exemptions, credits, or other tax preferences shall submit the estimated amount of such tax expenditures for the fiscal year beginning July 1st of the following year and a cost/benefit analysis of such tax expenditures for the preceding fiscal year. The Budget Director will then submit the forms to the Senate Appropriations Committee and the House Budget Committee. The Tax Credit Analysis Form will fulfill each department's statutory obligation. The completed forms (paper and electronic) are to be submitted by October 1 to B&P and resubmitted to B&P by January 31 with year-to-date information for the current fiscal year.

Instructions for Completing the Form

Use the form provided with these instructions and please do not modify the format. The Tax Credit Analysis form and an example are available on B&P's website. The General Assembly has requested as much consistency as possible, so the page headers and other format settings should be consistent. However, should more space be needed in text boxes, add rows in the corresponding places in the Excel sheet.

Please provide the most up-to-date information available when completing the form and fill out the form completely. For tax credits that include retained withholdings, when considering projections for FY 2022 and beyond, do not assume that the provisions of SB 509 phase in each year. If you have questions regarding the SB 509 assumptions, please contact Jennifer Lewis at 751-9304 (Jennifer.lewis@oa.mo.gov) or Kim Miller at 751-9307 (kim.miller@oa.mo.gov).

Program name: List name of tax credit/exemption, deduction program.

Department: List department name. Do not use abbreviations.

Date: List the month and year submitted to the Division of Budget and Planning (e.g. October, 2021).

Program category: Choose the appropriate category for each tax preference, if applicable, using the categories established in Sections 135.800-135.830 RSMo (SB 1099, 2004). See the attached list of the categories. For the purposes of completing the tax credit analyses, B&P has assigned new tax credits to the appropriate categories. If the tax preference is not on the list of categories, fill in this box with N/A.

Type: Check the applicable type for this program. If "other" is checked, list the specific type of preference available under this program.

Statutory authority: Cite the authorizing statute reference(s).

Date of Origin: List the year in which the tax credit program was enacted.

Applicable taxes: List ALL taxes that are affected by the tax preference.

Program description and eligibility requirements: Give a brief description of the program, describing the eligibility requirements, the type of tax preference available, any limits to the program, etc.

Explanation of how award is computed: Using the boxes, indicate whether the tax preference is a discretionary or an entitlement program. If discretionary, discuss the department's process for choosing recipients. Give a detailed description of the method used to calculate awards pursuant to the program.

Program cap: If there is a cap, indicate the type and amount of the cap. If the cap is cumulative, indicate the amount remaining. If there is no cap, please select the "None" option.

Explanation of cap: Give a brief explanation of the cap and how it is applied.

Explanation of expiration of authority: Give a brief summary of any provisions that may affect the authority of this program, and cite the appropriate statutes. This information should be provided even if there is no expiration of authority. If this program has not been authorized, or the cap has been changed as a result of an action by either the House Budget or Senate Appropriations committee, please indicate what change occurred, when the action was taken, and for which fiscal year(s) the action applies.

Specific provisions: Using the drop-down boxes, describe all applicable provisions for the program. If the program has carry forward/back provisions, indicate the number of applicable years. If the program does not have a carry forward and/or back provision, indicate with "n/a". If the program has no such provisions, put "0" in the "Amount Outstanding" box. If the program has carry forward/back provision, but no amount outstanding, indicate by with "$0 as of mm/yyyy" in the "Amount Outstanding" box. Indicate if they are refundable and/or sellable/assignable and if there are additional federal deductions available similar to or related to this program – specifically choose "Yes" or "No" for each drop-down box. Add comments as necessary.

Certificates issued: If available, provide the total number of credits, deductions, or exemptions issued during the fiscal years listed. Specifically, this amount includes any tax credit certificates awarded during the specified fiscal year. If no certifications are issued under this program please enter "n/a".

Projects/Participants: Provide the number of projects for which a certificate was issued during the specified fiscal year. (This number may be the same as the number of certificates issued.) For programs in which only redemptions are relevant (i.e., no certificates are issued), list the number of individuals and/or businesses that redeemed the tax credit during the fiscal year. If necessary add additional explanation in the box for "Comments on Historical and Projected Information".

Amount Authorized: List the amount authorized for the appropriate fiscal year. The amount authorized is equal to the amount of tax credits approved during the specified fiscal year. If no credits are authorized under the program, please enter "n/a".

Amount Issued: List the amount issued for the appropriate fiscal year. This amount includes any tax credit certificates awarded during the specified timeframe. If no credits are issued under the program, please enter "n/a".

Amount Redeemed: List the amount redeemed for the appropriate fiscal year, as well as relevant information about any tax offsets. Amounts redeemed should match DOR's fourth quarter report. For any refunds and income modifications, include these in the redeemed amount. Insert a footnote with details of such additions.

Amount Outstanding: Estimate the balance of outstanding credits at the close of the fiscal year just completed (e.g. 6/30/2020), over the life of the program. Amount outstanding is equal to the amount issued, less the amount redeemed, less any expired awards, since the inception of the program. If the program has carry forward/back provisions, but no amount outstanding, indicate with "$0 as of mm/yyyy".

Amount Authorized but Unissued: Where applicable, estimate the amount of credits that have been authorized, but which have not yet been issued, but may still be issued in the future.

Year-to-Date Column for Current Year Activity: This column does not need to be filled out for the October submission, but these forms must be resubmitted by January 31, 2022 with this column completed. Please report these figures as *preliminary as of December 31, 2021.* The latter form will be used when presenting your budgets to the General Assembly.

Historical and Projected Information: This graphic details program activity for the previous three fiscal years, and is driven by the table above. The scale of the graph can be adjusted if necessary. Data series that are not applicable can be deleted.

Comments on Historical and Projected Information: Add any clarifying comments necessary. For instance, discuss how the number of certificates issued relates to the number of projects.

BENEFIT/COST ANALYSIS

The benefit/cost analysis is integral to the evaluation of a program's effectiveness and value. While the diversity of the many tax preferences somewhat precludes an easy side-by-side comparison of tax preferences, the benefit/cost comparison provided for each program gives policymakers information necessary to make informed decisions relative to that particular program. This portion of the Tax Credit Analysis Form is designed to provide "hard" numbers related to state fiscal benefits and costs, but it also gives departments an opportunity to articulate the non-tangible gains that can't be quantified in monetary terms.

This form also allows departments to provide two versions of the benefit/cost analysis. Departments are required to calculate the first version, using data solely from the previous fiscal year (FY 2021), as mandated by Section 33.282 RSMo. IN ADDITION, and if applicable, provide a second version calculated over any combination of consecutive fiscal years chosen by the department. Frequently, the true fiscal benefits and costs are not represented in a single-year analysis; therefore departments may choose a timeframe greater than one fiscal year to demonstrate the actual benefits/costs that should be attributed to a particular program. The timeframe for this analysis should not be chosen arbitrarily, but should in some fundamental way relate to the program itself. For instance, if a program has a 5-year carry-forward provision, a 5-year timeframe may be suitable.

Direct fiscal benefits: Give the dollar amount of direct state fiscal benefits realized as a result of this program for the designated timeframe. Direct benefits may include items such as the increased state withholding taxes associated with new jobs created directly at the facility in question, or the new state sales taxes realized from purchases for construction for the project in question. These benefits can vary by program.

Indirect fiscal benefits: If known, give the dollar amount of indirect state fiscal benefits associated with this program for the designated timeframe. Indirect benefits may include items such as the increased state withholding taxes stemming from "spin-off" jobs that result from the project, or increased state sales tax receipts resulting from the expenditure of new wages. Also, indirect benefits may include any fiscal savings that occur as a result of the program. For instance, if a tax preference reduces the need for state spending, these savings could be considered an indirect fiscal benefit.

Direct fiscal costs: Give the dollar amount of direct state fiscal costs incurred as a result of this program for the designated timeframe. Direct costs include the amount redeemed during the specified timeframe, as well as personal service, expense, and fringe costs for staff dedicated to the program. The staff costs counted as "direct" costs would be those costs that an agency would not incur if the program did not exist. Do not duplicate direct staff costs on this form and your Program Descriptions Forms. Any such costs reported on the Tax Credit Analysis Form should be excluded from the Program Description Forms and vice versa.

Indirect costs: If known, please provide any indirect state fiscal costs incurred as a result of this program for the designated timeframe. Do not include indirect administrative costs.

Other benefits: Describe in detail any other benefits realized as a result of this program that may not be quantifiable as state fiscal benefits. Such "other" benefits may include improved community infrastructure or programs, improved environmental conditions, increased local tax revenues, the removal of blight, the availability of affordable housing or other resources, access to educational or training opportunities, or a host of other appropriate benefits.

Derivation of benefits: Give a detailed accounting of how the benefit amounts were calculated. For example, show the number of new jobs created and the estimated salaries to determine the new withholding taxes resulting from the program. If both temporary and permanent new jobs are created,

indicate the number that are temporary and the number that are permanent. Be specific and provide information that will help the average lay reader understand your computations.

Performance measure(s): Departments should include a limited number of significant, pertinent performance measures. Departments are encouraged to use graphic information when possible. (If using graphics to represent performance measures, use the "Form Data Sheet" tab to input the supporting data. See the "Permanent New Jobs Created" graph for an example.) When available, departments should include previously projected versus actual performance data for the previous three fiscal years, projected performance for the current fiscal year, and targeted performance for the upcoming two fiscal years. The number of measures should be limited to four or fewer.

A list of tax credits, exemptions and deductions, follows. Please note this list may not be inclusive of all tax preferences. It may not include all changes to credits, exemptions, deductions, or other tax preferences made in recent legislative sessions. Agencies authorized to offer tax deductions, exemptions, credits, or other tax preferences are responsible for submitting the applicable forms.

Tax Credit Categories defined in 135.800 RSMo
(New tax credits have been assigned to categories by B&P)

Agricultural
- Agricultural Product Utilization Contributor
- New Generation Cooperative Incentive
- Family Farm Livestock Loan
- Meat Processing Facility Investment
- Qualified Beef
- Wine and Grape Production

Business Recruitment
- Bring Jobs Home
- Business Facility
- Enterprise Zone
- Business Use Incentives For Large-Scale Development Programs (BUILD)
- Development
- Neighborhood Assistance
- Rebuilding Communities
- Rolling Stock
- Enhanced Enterprise Zones Credits
- Manufacturing Jobs Act
- Missouri Quality Jobs
- Sporting Events Credits
- Missouri Works
- Port Cargo Expansion
- Qualified Trade Activities
- International Trade Facility

Community Development
- Neighborhood Assistance
- Dry Fire Hydrant
- Family Development Accounts

Domestic and Social
- Youth Opportunities
- Shelter for Victims of Domestic Violence
- Senior Citizen or Disabled Property Tax
- Special Needs Adoption
- Champion for Children
- Peace Officer Surviving Spouse
- Maternity Home
- Residential Treatment Agency
- Pregnancy Resource Center
- Food Pantry
- Residential Dwelling (Disabled Access)
- Shared Care
- Developmental Disability Care Provider
- Diaper Bank Tax Credit
- Unmet Health, Hunger, and Hygiene for School Children

Entrepreneurial
- Capital
- Certified Capital Company
- Seed Capital
- New Enterprise Creation
- Research
- Small Business Incubator
- Innovation Campus
- Guarantee Fee
- New Generation Cooperative Incentive

Environmental
- Wood Energy
- Qualified Alternative Fuel Vehicle Refueling Property

Financial and Insurance
- Bank Franchise
- Bank Tax Credit for S Corporations
- Examination Fee
- Health Insurance Pool
- Life And Health Insurance Guaranty
- Property and Casualty Guaranty
- Self-Employed Health Insurance

Housing
- Neighborhood Preservation
- Low Income Housing
- Affordable Housing

Redevelopment
- Historic Preservation
- Brownfield Redevelopment
- Community Development Corporations
- Infrastructure
- Bond Guarantee
- Small Business (Disabled Access)
- New Market Equity Investment
- Distressed Areas Land Assemblage
- Capitol Complex

Training and Educational
- One Start Community College New Jobs
- One Start Community College Job Retention
- Empowerment Scholarship

Deductions, Exemptions, Credits, and Other Tax Preferences

Dept.	Program	Statutory Citation
DED	Affordable Housing Assistance Tax Credit	32.105-32.125
	Bond Guarantee Tax Credit (MDFB)	100.297
	Bring Jobs Home Act Deduction	143.1100
	Capitol Complex Tax Credit	620.3210
	Certified Capital Company (CapCo) Tax Credit	135.500-135.529
	Community College Job Retention	620.800-620.809
	Community College New Jobs Training Bonds	620.800-620.809
	Development Tax Credit	32.100-32.125
	Distressed Areas Land Assemblage Tax Credit	99.1205
	Dry Fire Hydrant Tax Credit	320.093
	Enhanced Enterprise Zones – Mega Projects	135.968
	Family Development Accounts	208.750-208.775
	Historic Preservation Tax Credit	253.545-253.561
	Infrastructure (Contribution) Tax Credit (MDFB)	100.286.6
	Innovation Campus	620.2600
	International Trade Facility Deduction	143.2110
	Manufacturing Jobs Act	620.1910
	Missouri BUILD Bonds	100.700-100.850
	Missouri Low-Income Housing Tax Credit	135.350-135.363
	Missouri Quality Jobs	620.1875-620.1890
	Missouri Works	620.2000-620.2021
	Mutual Fund	620.1350
	Neighborhood Assistance Program	32.100 - 32.125
	Neighborhood Preservation	135.475-135.487
	New/Expanded Business Facility Tax Credit	135.100-135.150
	New Market Qualified Equity Investment Tax Credit	135.680
	Qualified Trade Activities Deduction	143.2215
	Port Cargo Expansion Deduction	143.2105
	Rebuilding Distressed Communities – Business Credits	135.530-135.535
	Rebuilding Distressed Communities – Employee Credits	135.530-135.535
	Small Business Incubator Tax Credit	620.495
	Sporting Events Credit for Donations	67.3005
	Sporting Events Credit for Ticket Sales	67.3000
	Winery and Grape Growers Tax Credit	135.700
	Youth Opportunity and Violence Prevention Tax Credit	135.460

Dept.	Program	Statutory Citation
DHSS	Shared Care Tax Credit	660.053-660.055
Treasurer's Office	Missouri Higher Education Savings Program (deduction)	166.435
	Empowerment Scholarship	135.712-135.719, 166.700-166.720
DIFP	MO Life & Health Insurance Guaranty Assoc. Credit	376.745
	MO Property & Casualty Insurance Guaranty Assoc. Credit	376.774
	MO Examination Fee Credit	148.400
	State Health Insurance Pool	376.975
DNR	Wood Energy Producers Credit	135.300-135.311
	Qualified Alternative Fuel Vehicle Refueling Property	135.710
DOR	Bank Franchise Tax Credit	148.064
	Bank Tax Credit for S Corporation Shareholders	143.471
	Champion for Children Tax Credit	135.341
	Disabled Access for Homeowners	135.562
	Disabled Access Tax Credit for Small Business	135.490
	Food Pantry Tax Credit	135.647
	Long Term Care Tax Deduction	135.096
	Peace Officer Surviving Spouse Tax Credit	135.090
	Rolling Stock	137.018
	Senior Citizen Property Tax Relief	135.010-135.035
	Self-Employed Health Insurance Tax Credit	143.119
	Special Needs Adoption Tax Credit	135.325-135.339
DSS	Developmental Disability Care Provider Tax Credit	135.1180
	Maternity Homes Credit	135.600
	Pregnancy Resource Center Tax Credit	135.630
	Residential Treatment Agency Tax Credit	135.1150
	Shelter for Victims of Domestic Violence	135.550
	Diaper Bank Tax Credit	135.621
	Unmet Health, Hunger, and Hygiene for School Children	135.1125
Agriculture	Agricultural Product Utilization Contributor Tax Credit	348.430
	Family Farm Livestock Loan And Tax Credit Program	348.500
	New Generation Cooperative Incentive Tax Credit	348.432
	Meat Processing Facility Investment Tax Credit	135.679
	Qualified Beef Tax Credit	135.679

TAX CREDIT ANALYSIS

Program Name:			
Department:	Contact Name & No.:		Date:
Program Category:	Type: Tax Credit____ Other (specify)____		
Statutory Authority:	Applicable Taxes:		

Program Description and Eligibility Requirements:

Explanation of How Award is Computed: Entitlement _____   Discretionary _____

Program Cap: Cumulative $_____   (remainder of cumulative cap) $_____   Annual $_____   None _____

Explanation of cap:

Explanation of Expiration of Authority:

Specific Provisions: (if applicable)

Carry forward _____ years   Carry Back _____ years   Refundable _____   Sellable/Assignable _____   Additional Federal Deductions Available _____

Comments on Specific Provisions:

	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 (year to date)	FY 2022 (Full Year)	FY 2023 (Budget Year)
Certificates Issued (#)	0	0	0	0	0	0
Projects (#)	0	0	0	0	0	0
Amount Authorized	$0	$0	$0	$0	$0	$0
Amount Issued	$0	$0	$0	$0	$0	$0
Amount Redeemed	$0	$0	$0	$0	$0	$0

FY 2021 EST. Amount Outstanding	$	FY 2021 EST. Amount Authorized but Unissued	$

HISTORICAL AND PROJECTED INFORMATION

Comments on Historical and Projected Information:

TAX CREDIT ANALYSIS

Program Name:

	BENEFIT: COST ANALYSIS (includes only state revenue impacts)			
	FY 2021 ACTIVITY	**Other Fiscal Period (indicated time period)**	**Derivation of Benefits:**	
BENEFITS				
Direct Fiscal Benefits				
Indirect Fiscal Benefits				
Total				
COSTS				
Direct Fiscal Costs				
Indirect Fiscal Costs				
Total				
BENEFIT: COST	**#DIV/0!**	**#DIV/0!**		

Other Benefits:

PERFORMANCE MEASURE(S)

Permanent New Jobs Created

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Estimated	0	0	0	0	0
Actual	0	0	0		

Permanent New Jobs Created

Comments on Performance Measure:

TAX CREDIT ANALYSIS

Program Name: Historic Preservation (HTC)		
Department: Economic Development	**Contact Name & No.:** Linda Gramblin (573) 751-9320	**Date:** October 2017
Program Category: Redevelopment	**Type: Tax Credit_X_ Other (specify)____**	
Statutory Authority: Sections 253.545 - 253.561, RSMo.	**Applicable Taxes:** Income taxes, bank taxes, insurance premium taxes, and other financial institutions taxes	

Program Description and Eligibility Requirements:

25% credit issued for qualified rehabilitation costs on historic structures. Individuals, organizations and businesses which have a Missouri liability are eligible to apply.

Explanation of How Award is Computed: Entitlement __X__   Discretionary _____

Applicant applies to DED at beginning of project to receive preliminary approval. Along with application requirements, proposed work is reviewed by DNR SHPO. After work is complete, applicant files second application along with proof of expenses. Credits are issued after project has met program requirements and work is complete. This is a fiscal year program.

Program Cap: Cumulative $_____   (remainder of cumulative cap) $_____   Annual $___X_____   None _____

Explanation of cap: January 1, 2010 - June 30, 2010 cap is $70M; Beginning FY 11 cap is $140M /FY. Projects not under cap: Owner-occupied residences (capped at $250,000 in credits) and projects to receive $275,000 in credits.

Explanation of Expiration of Authority: Section 253.550, RSMo.

Specific Provisions: (if applicable)

Carry forward ___10___ years   Carry Back ___3___ years   Refundable _____   Sellable/Assignable __X___   Additional Federal Deductions Available __X___

Comments on Specific Provisions: 20% Federal Historic Credit

	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 (year to date)	FY 2020 (Full Year)	FY 2021 (Budget Year)
Certificates Issued (#)	142	158	146	42	150	150
Projects (#)	118	128	135	35	120	120
Amount Authorized	$93,923,652	$146,635,429	$139,446,404	$38,776,201	$140,000,000	$140,000,000
Amount Issued	$71,495,994	$41,791,636	$43,863,881	$12,664,824	$65,000,000	$65,000,000
Amount Redeemed	$78,814,711	$59,829,671	$58,537,252	$12,445,645	$65,000,000	$65,000,000

FY 2020 EST. Amount Outstanding	$37,243,860	FY 2020 EST. Amount Authorized but Unissued	$262,584,116

HISTORICAL AND PROJECTED INFORMATION

Comments on Historical and Projected Information:

TAX CREDIT ANALYSIS

Program Name:	Historic Preservation (HTC)

BENEFIT: COST ANALYSIS (includes only state revenue impacts)

|	FY 2019 ACTIVITY	Other Fiscal Period (10-year)	
BENEFITS			**Derivation of Benefits:** Investment: (a) $274,631,422 in Non-Residential Investment spending in 2015-2019. (b) $311,910,292 in Residential Investment spending in 2015-2019.
Direct Fiscal Benefits	$883,090	$5,625,699	Employment: (a) 881 jobs across various industries in local competitive markets at average wage rates in 2019-2024.
Indirect Fiscal Benefits	$3,849,848	$24,525,345	Other Assumptions: (a) real wage growth starting in 2016.
Total	$4,732,938	$30,151,044	Incentives/Credits: (a) $146,635,429 in Historic Preservation tax credits over years 2015-2019.
COSTS			Impacts occur Statewide. All Values in 2015$. Assumptions provided by DED. Estimated using REMI.
Direct Fiscal Costs	$29,327,086	$141,655,109	The multi-year fiscal Benefit-Cost Ratio is 0.14 when other program incentives are included.
Indirect Fiscal Costs	$0		
Total	$29,327,086	$141,655,109	
BENEFIT: COST	**0.16**	**0.21**	

Other Benefits: In FY-2017, every dollar of authorized program tax credits returns: $1.76 in new personal income totaling $51.76 million, $2.96 in new value-added/GSP totaling $86.79 million, and $4.70 in new economic output totaling $137.73 million.

Over 10 YEARS, every dollar of authorized program tax credits returns: $3.44 in new personal income totaling $487.09 million, $5.51 in new value-added/GSP totaling $779.88 million, and $9.66 in new economic output totaling $1,367.74 million

PERFORMANCE MEASURE(S)

Permanent New Jobs Created
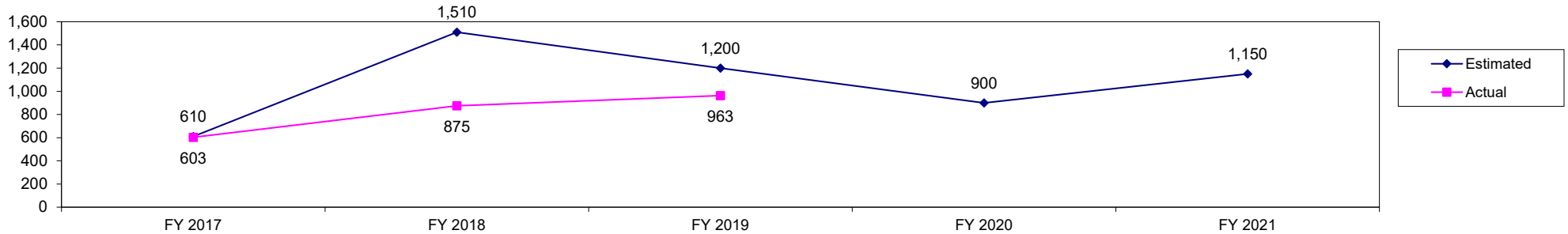
Comments on Performance Measure: N/A

Permanent New Jobs Created

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Estimated	610	1,510	1,200	900	1,150
Actual	603	875	963		